REPORT

ON THE

Administration of Burma

For the Year 1926-1927

Rangoon
Superintendent, Government Printing and Stationery, Burma
1928

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REPORT

ON THE

ADMINISTRATION OF BURMA

For the year 1926-27.

PART I.

GENERAL SUMMARY.

His Excellency Sir Spencer Harcourt Butler, G.C.I.E., K.C.S.I., was Governor during the year, and the Hon'ble Sir William Keith, C.I.E., remained Finance Member. The Hon'ble U May Oung, *Barrister-at-Law*, Home Member, died in June 1926, and was succeeded by the Hon'ble Mr. Justice (now Sir J. A.) Maung Gyi, *Barrister-at-Law*. The Hon'ble U Ba Yin, M.B., Ch. B., and the Hon'ble Mr. Lee Ah Yain, *Barrister-at-Law*, continued in office as Education Minister and Forest Minister respectively. The principal administrative territorial changes were that the Rangoon Town District, which on the abolition of the Rangoon Division in 1925 had been placed directly under the Local Government, was included in the Pegu Division ; and that the District and Sessions Judge, Akyab, was given judicial charge of the whole of the Arakan Division. In the Police Department a new Maritime Range was formed from parts of the Northern and Southern Ranges, which in the present state of crime needed relief. This involved creating a temporary additional post of Deputy Inspector-General ; and similar reasons made it necessary to strengthen the superior ranks of police in a number of districts where crime is heaviest.

The volume of crime, greatly though it has taxed the energy and ability of the officers of Government in recent years, was but one reason for overhauling the executive and judicial cadres. Before the institution of the High Court five years ago a number of judicial officers performed such executive duties as the supervision of treasuries and the registration of deeds ; but of late years the tendency has been to separate judicial and executive functions, and other arrangements have had to be made for this work. Politics have invaded the villages, manifesting their

effect in movements of resistance to the collection of taxes. Revenue work in town and country has become more and more complicated, while the increased attention paid to agriculture, education and public health, though a sign of a progressive community, has not lightened the burden of administration. The revision of the staff was therefore overdue. Fifty-four posts were added to the cadres of the Burma Frontier Service and the Burma and Subordinate Civil Services, and forty-seven to those of the Burma and Subordinate Judicial Services; while on the revenue side a temporary Commissioner of Town Lands was appointed to deal with the various problems of the disposition of land in towns. One permanent appointment was added to the Judges of the High Court who now number eleven. Two temporary posts of Supervisor of Jail Industries and Textile Expert were created in order to increase the returns from jail labour, which have hitherto been very low. The Commissioner of the Federated Shan States was relieved of educational work by the appointment of a Chief Education Officer for the States.

2. Peace reigned along the frontiers of the province, in spite of the disturbances in China. Cordial relations were maintained with the frontier officials of neighbouring countries, but the unsettled state of Yünnan prevented the annual frontier meeting with the Chinese officials on the northern border. The Federated Shan Chiefs met in council in December, and showed an increasing ability to grasp the interests of the Federation as a whole apart from those of their several states. In the same month death deprived the Shan States of the ripe experience of the *Sawbwa* of Yawnghwe, Sir Sao Maung, K.C.I.E. His Excellency Sir Harcourt Butler visited Namtu and Sakantha, in the Northern Shan States, and His Excellency the Commander-in-Chief made a tour of the northern border. Crops in the Shan States were successful on the whole, in spite of the renewed ravages of rinderpest among plough-cattle, and trade and industry made a marked recovery. But though wages were high and labour scarce, there was a notable increase in crime. The Shan States are being brought daily into closer contact with Burma proper, where the statistics of crime have increased alarmingly since the war; and evil communications corrupt good manners. The control of opium was carried a step forward by prohibiting cultivation west of the Salween River; but as long as opium is grown without let or hindrance across the Chinese border little real progress can be made towards suppressing its illicit use in Burma.

Last year's report described the success of the measures initiated by Sir Harcourt Butler for the release of slaves in the Hukawng Valley. In the open season of 1926-27 attention was directed to slavery in another hitherto unadministered tract in the Myitkyina District, known as the "Triangle." His Excellency the Governor held a durbar at Myitkyina and made known to the Kachin Chiefs the decision of Government. The liberation of slaves proceeded smoothly for some time, until a

treacherous attack was made on one of the military police columns engaged in the work, resulting in the deaths of a British officer and two others. Punitive measures were undertaken, and there was no further opposition. Altogether some three thousand slaves were redeemed in this area. Similar success attended two expeditions to the Naga Hills designed to put an end to human sacrifice. Eighty-one chiefs and headmen promised to abandon the practice, and gave pledges for the performance of their promise. The administered areas of the Kachin Hill Tracts were fairly prosperous. Education and medicine continued to advance slowly, and the construction of roads proceeded. A less commendable feature was the abundance of illicit opium, which nullified the effects of the licensed sale in opium shops begun in the previous year.

3. In Burma proper the rice crop, on which the prosperity of the province mainly depends, was good, but owing to unfavourable rains embanked crops did not do so well. Sessamum and cotton in particular yielded poor returns, aggravated for the cotton-grower by the low prices ruling. The area under cultivation continued to expand, in spite of the lateness of the monsoon, and with fewer failures and fallows the outturn of unhusked rice was appreciably higher than in the previous year. In most districts, too, cultivators obtained better prices at harvest time, and in consequence less difficulty was experienced in recovering land revenue. Floods and other causes led to an increase in the amount remitted, but even so the receipts from land revenue proper for the agricultural year were distinctly above the low level to which they sank in 1925-26, and the outstandings at the end of the year were reduced. The comparatively poor harvest of the previous year made agriculturalists borrow more freely from Government to meet the cost of cultivation ; and at the same time they found difficulty in discharging the debts previously incurred, so that there was an increase both in the arrears of principal and interest due and in the sum of which the recovery was suspended. Such concessions, however, did nothing to check the steady growth of the proportion of land held by non-agriculturalists.

One adversity with which the cultivator had to contend was rinderpest, from which only five districts in Burma were free and which caused the death of nearly forty thousand head of cattle. This was the second year in succession in which this disease had ravaged the land, and although cultivators showed more readiness to have their animals inoculated and segregated, it was evident that effective control had not been achieved.

The area cultivated with ground-nut continued to increase, although the outturn was far from satisfactory. Gram and tobacco were more widely sown than in the previous year, but other crops grown in the dry zone of Upper Burma showed decreases, through deficient early and middle rains. Wheat and rubber cultivation expanded owing to favourable markets. The area under irrigation was increased by the

construction of new watercourses, and by the plentiful rainfall in parts of Upper Burma ; but in Mandalay, Meiktila and Kyauksè Districts there was insufficient water in the Government canals at the beginning of the season. Later in the year Pakôkku, Kyauksè and Yamèthin Districts suffered from rainfall so excessive as to damage irrigation works. There was little change in the area protected by embankments. The Irrawaddy River rose abnormally as a result of heavy rain in August, and a private embankment in the Ma-ubin District gave way. Here and elsewhere in Lower Burma widespread floods did much damage to crops.

4. Although the rice crop in Lower Burma is always more or less secure, except against floods, the outturn is capable of improvement. Here the constant efforts of the Agricultural Department to select and multiply profitable strains appear to be bearing fruit. Not only did the big landlords buy seed from Government farms to supply their tenants, but a number of millers announced that they would give higher prices for the new strains of paddy. More land was acquired for seed-farms, and the benefits of selected seed were brought home to cultivators by many demonstrations and tests on their own land. Everywhere the Agricultural Department found an increasing demand for pure seed. But it did not confine its labours to paddy, and the Upper Burma farms, although hampered by a bad season, persevered with their experiments on the improvement of dry zone crops. A strain of gram introduced in 1921 won renewed favour. A cheap improved ploughshare sold in large numbers, and the sales of water-lifts, sugar-cane crushers and jaggery furnaces bore witness to the wide activities of the department. The Agricultural College at Mandalay continued to train men for appointment to the Agricultural Service, and carried on research work in several directions ; while for the ordinary cultivator courses of instruction were given at the central farms. The outbreak of rinderpest which has already been mentioned gave the Veterinary Department a busy year. In spite of shortages of serum and inadequate staff nearly eighty thousand animals were inoculated, but the destruction wrought by rinderpest was scarcely less than in the previous year. Foot-and-mouth disease showed some improvement, and other contagious diseases did little damage. The process of purifying the co-operative movement continued, and there were further reductions in the number of societies and in their membership. The greater strength of the societies that remained was shown by substantial increases in the deposits of members and in the loans and deposits of non-members ; but a slight decline in the percentages of repayments by members to their societies, and by societies to banks, indicated one source of weakness of agricultural credit societies. The Provincial Bank, in which the proportion of deposits by non-Europeans again increased, earned a lower profit, and had to devote the greater part of it to writing off irrecoverable loans. Co-operative stores in Rangoon were mostly prosperous.

5. Four areas were added to the Government Estates, two in the Sittang region, one at Pyuntaza and one in the Yandoon Colony, and about 44,000 acres were allotted for cultivation. Other areas, including the Paukkaung Criminal settlement, were examined to see whether they could profitably be made Government Estates. For the first time the Government Estates Department assessed and collected rents and revenue in the areas under its control. The Development Trust remained in charge of the Government Estate in Rangoon, the rents from which increased to a satisfying degree. There was a brisk demand for leases, the most important being that of the new race-course. Lack of water and a slump in the land market prevented the Trust from selling any of its own estate, but a beginning was made with the leasing of sites at moderate rents in conformity with the new policy. The progress of reclamation and equipment of land continued to slow down with the restriction of funds for capital expenditure.

Settlement operations were carried on in the Ma-ubin, Yamèthin, Katha, Myitkyina and Upper Chindwin Districts. New rates were introduced in three small areas in the Mandalay and Pegu Districts, but the increase of revenue thereby gained was inconsiderable. Three topographical survey parties, under the Central Government, were at work in the Irrawaddy Delta and Tenasserim and around Rangoon, and the Forest Survey Party continued its work in seven forest divisions. Provincial surveyors made a special oil-field survey in the Pakôkku District and a contour survey of part of the suburbs of Rangoon, in addition to routine surveys in the districts and towns, and brought a hundred thousand acres in the Tharrawaddy District under supplementary survey. The majority of recruits now pass through the central survey school established recently at Shwebo, which showed to better advantage than the local schools in the final examination.

6. The outturn of teak by lessees and licensees continued to increase owing to a substantial revival of trade, with the result that forest revenue rose to the highest figures on record. The departmental extraction of teak was further curtailed. Greater quantities of reserved woods other than teak were cut, but as the Burma Railways no longer took fuel from the Katha Division, the output of fuel declined. As in former years, the bulk of the exported timber went to Indian ports. Seven parties were engaged in drawing up working plans, and over three hundred square miles of new reserves were settled. A hundred and fifty miles of new cart roads were built ; and attention was given as usual to the protection and regeneration of forests.

7. The gradual exhaustion of the older oil-fields was reflected in the progressive decline in the output of petroleum. The only district that showed a substantial increase was Minbu, but this was not enough to set off the reduction in the Yenangyaung field. Lead and silver mines,

thanks to the Burma Corporation, greatly increased their production, and the output of refined silver from Bawdwin was well over five million ounces. Zinc concentrates and other base metals added appreciably to the revenues of the Corporation. The Burma Ruby Mines, now in liquidation, were worked by tributors. The rubies raised were few and poor, but a rise in the price of sapphires increased the value of stones from these mines by a lakh of rupees. Tin miners in Tavoy and Mergui Districts, making the most of the prevailing high prices, produced tin valued at nearly half a crore. Conditions in China were hostile to the jadeite industry; but gold and amber, though never very important among the minerals of the province, gave distinctly better returns than in the previous year. A disastrous land-slide at the Bawdwin Mines killed forty-nine sleeping coolies; otherwise there was no accident attended with heavy loss of life, and the health and the economic condition of the labourers were satisfactory.

8. Despite the opening of new railways in several parts of Burma no new industrial area was developed. Burma is not an industrial country, and though the number of factories, principally rice-mills and saw-mills, continued to increase, they employed only a small fraction of the population. The majority live on the produce of the soil. The rice crop that came on the market at the beginning of 1926 was light, and left a comparatively small surplus for export, so that the sea-borne trade of the province did not reach the high level of the previous year. Other exports besides rice that declined considerably in value were pig lead, raw cotton and timber; but mineral oils and paraffin-wax improved upon the figures for 1925-26. Imports of private merchandise from India and from foreign countries, taken together, fell away slightly, but not to the same degree as the exports. Silk, metals, railway plant, motor vehicles, liquors, tobacco and sugar were imported in larger quantities, and the shortage of coal caused by the coal strike in Great Britain was made good by higher imports from Bengal. On the other hand, there were marked decreases in the value of imports of cotton and jute from India and of machinery from the United Kingdom. Neither export nor import trade with the British Empire was as good as in the the previous year, but the Empire still accounted for nearly half of the foreign trade of the province. The balance of trade in favour of Burma was about thirty-seven and a quarter crores of rupees, or slightly less than in 1925-26, and that against India alone was nearly eleven crores.

9. A most important factor in developing the trade of the province is good communications, in which the progress made in recent years has been the more remarkable by contrast with the long period of neglect that went before. Seventy-seven miles of new railway were opened, and 174 miles were under construction at the end of the year. Surveys were made of a number of proposed new routes, including some on the

west of the Irrawaddy : but the legendary "Sawbwa's Pass" into Arakan, which had been identified and explored in the open season of 1925-26, was found to be useless for railway purposes. The earnings of the railways diminished a little, partly, no doubt, owing to the unwonted number and duration of breaches caused by floods, which were the subject of special inquiry during the year. The construction of trunk roads was pushed on in pursuance of a considered programme, and feeder roads were made to railway stations on the new lines. Two important frontier roads were started with the labour of ticket-of-leave convicts. The Twante Canal and the Pegu-Sittang Canal were maintained in good order, and the gross receipts from the two together showed a small increase. The Public Works Department was busy with many important buildings. In Rangoon a start was made with the Medical College and the new Courts : the University building project began to take definite shape ; and the Mingaladon Cantonments and the Mental Hospital advanced towards completion. A High School at Mergui, seed-farm buildings at Mudon, and a number of offices and quarters for Government officers were among the works completed in the districts.

10. The Burma Legislative Council had twenty Bills under consideration, including seven held over from the previous year. Of the twelve Acts passed into law the most important were the Registration of Adoptions Act, the Oilfields (Amendment) Act, the Village (Amendment) Act, the Co-operative Societies Act and the Medical (Amendment) Act. The Registration of Adoptions Act made it compulsory to register all adoptions under Buddhist Law, where the adopted person is intended to inherit from the adoptive parent. The Oilfields (Amendment) Act conferred emergency powers on the Warden of the Oilfields for the maintenance of law and order. The Village (Amendment) Act gave the Deputy Commissioner power to direct measures for the protection of villages, and also re-enacted certain other provisions of the principal Act, the repeal of which in 1924 had been found to be in advance of the times. The Co-operative Societies Act consolidated and amended the law relating to co-operative societies in Burma. The Medical (Amendment) Act amended the law regarding the registration of practitioners, and in particular provided for reciprocity with other provinces. Other Acts passed during the year determined the salary of the elected President of the Legislative Council, and amended the Courts Act, the Forest Act, the Outports Act and the Expulsion of Offenders Act. The Legislative Council rejected a non-official bill designed to continue the restriction of rents in Rangoon.

Inside the Legislative Council the majority party had no difficulty in maintaining its position. Outside there was little political agitation of any consequence. In two districts attempts were made to revive the movement against the payment of taxes, but these were quickly

suppressed. Two orators who came over from India were responsible for a certain amount of ill-feeling between Hindus and Mussalmans in Rangoon ; but the leaders of the two communities quickly intervened and restored relations to their former tranquillity.

11. The vigorous measures evoked by the increasing lawlessness of the province, to which allusion has been made in former reports, began to make their effect felt in the decrease by 13 *per cent.*—the first for eight years—of the number of true cases of important crime. This improvement did not come before it was needed. A comparison of the averages of other provinces with those of Burma for the five years 1921-25 showed that whereas in the rest of India 626 persons per million of the population are sent to jail every year, in Burma the ratio is as high as 1,640 in a million. The number of murders in 1926 was well over eight hundred, and indeed was scarcely lower than in 1925 ; but there was a welcome decrease in dacoities and major robberies, and in offences committed with the aid of fire-arms. The standard of detection improved remarkably, and reflected much credit on the police, as well as on headmen and villagers, who afforded valuable help. Villagers showed more public spirit also in resisting dacoits, in which they were encouraged by the issue of Government guns for village defence. The improved pay sanctioned on the recommendation of the Police Enquiry Committee did much to attract a better type of man to the police force, and further strength was lent by additions to the establishment and by reopening several police stations closed in 1924. A new Police Range was created for the Arakan and Tenasserim Divisions, and the superior staff in the most criminal districts was increased. But the measure on which the greatest reliance was placed was the energetic use of the preventive law, coupled with the segregation of gang-leaders at the new reformatory settlement at Paukkaung. The surveillance police were strengthened, and methods revised so as to concentrate attention upon the really important criminals. In Rangoon Town, which for several years has borne no part in the general increase of crime, there was a further reduction in the number of offences. The only disquieting features were a greater number of murders, and the prominence of young boys in the crime of the city. The Military Police had to meet many calls. Besides the usual frontier posts and patrols and the expeditions to the Naga Hills and the "Triangle" which nave already been mentioned, forces had to be sent to the oilfields to help to maintain order during a strike, and to Meiktila District, where there was a violent agitation against the payment of revenue. In addition a small force was lent for service in the Andaman Islands.

Although the crime of 1926 was rather less serious in nature it was undiminished in bulk, and the pressure on criminal courts was severe. The number of offences reported reached a new high level, and it became necessary to add to the magistracy. The jails, too, felt the strain, which

was eased only by the release of a large number of convicts on ticket-of-leave for employment under the Public Works Department. This experiment was undertaken partly to test its reformatory value, but it is too early at present to judge the success of the scheme. The work of the Revising Board continued with encouraging results.

12. The most serious problem that confronted the Rangoon Corporation during the year was that of maintaining and improving the health of the city, which was far from satisfactory. Not only was the incidence of cholera severer than in the previous year, but there was an alarming outbreak of diarrhoea and dysentery, which raised the number of deaths from these diseases in July to five or six times the normal figure. A committee appointed by the Local Government to enquire into public health conditions in Rangoon failed to trace the infection to any one source, but made a number of constructive suggestions for improvement. The epidemics were responsible for a marked rise in the infantile mortality rate ; approximately one out of every three infants born died in its first year. Plague and small-pox were less widespread than in the year before, and the figures of deaths from tuberculosis showed a small improvement.

The sanitary problems of Rangoon hinge on the provision of an adequate supply of pure water. The investigation of the Yunzalin scheme, at the cost of the Local Government, was completed, but the report of the consulting engineers had not been received at the end of the year. A new high level service reservoir was constructed, and the building of the new municipal offices and council chamber made progress.

Other municipalities also made efforts to improve their water supplies, in which they were helped by grants made by the Provincial Public Health Board. The general level of sanitation, however, remained low, although here and there the extension of electric lighting in streets and the adoption of motor transport for conservancy argued a progressive spirit.

Rural self-government has so far failed to realise all the hopes that attended its birth in 1921. In particular the subordinate bodies,—the Circle Boards and the Village Committees,—have been left without functions and without revenues. The whole question of rural administration was reviewed in a comprehensive resolution after the end of the year under report, and referred in detail to the Local Government Advisory Board. Provincial contributions to District Funds were again increased, and a special grant was made to the Akyab District Council, which had suffered from the effects of a cyclone in 1926.

13. There was no change in the financial relations between the Central and Provincial Governments ; but the provincial contribution to central revenues was further reduced by a permanent remission of a little

more than seven lakhs of rupees. Receipts and expenditure of central revenues continued to increase. Both customs dues and income-tax contributed to the enhanced receipts ; the former were aided by higher imports of luxuries, and the latter by the increasing prosperity of the province, together with stricter administration of the income-tax law. The consumption of salt and the gross revenue therefrom were practically the same as in the previous year. Increased expenditure on the frontier expeditions already mentioned and on the tending of coast lights was nearly counterbalanced by reductions in interest charges and in the cost of the Customs and Salt Departments. While provincial receipts had a slight set-back, provincial expenditure continued to rise, and exceeded the receipts by nearly one and a half crores. Excise, forests and income-tax yielded higher receipts, but these were swallowed up by losses on land and irrigation revenue and receipts from loans and advances. The increased excise revenue was not due to opium, the issues of which dropped by 12 *per cent.* with a corresponding fall in the average consumption per head of the population. Expenditure was swollen by the greater cost of the police, and by the growing demands of education, medical relief and public health.

14. The Corporation of Rangoon improved its financial position. Its receipts rose by nearly five lakhs, owing largely to the revision of assessments and the collection of rates and taxes on new properties ; while the rise in expenditure was less than two lakhs. The debt of the Corporation was increased to Rs. 239 lakhs by a loan of nearly forty-one lakhs raised during the year. Tenders were invited for a thirty-year loan bearing interest at 5½ *per cent.* The loan was oversubscribed, and a substantial premium was obtained, which helped to swell the ordinary receipts. The service funds of the Corporation were in a healthier condition than in the previous year, although only the lighting tax fund established a credit balance. In other municipalities the financial position of these funds remained weak. Some improvement occurred in the collection of arrears of taxes, but the audit reports showed that in other respects the degree of efficiency attained by many municipalities left a good deal to be desired. The incidence of taxation per head of population in muncipalities outside Rangoon rose slightly to about Rs. 3-14. The accounts work of District Councils was no more satisfactory than that of municipalities, but with more excuse, for the Councils were still comparatively new to their work, and found difficulty in recruiting efficient and trustworthy staffs. The cost of vernacular education, together with provincial contributions for the purpose, rose owing to the opening of schools under a scheme which provides for 1,250 new vernacular schools in five years. The expenditure of District Councils on communications still lagged, partly because the Public Works Department, occupied with a heavy programme of provincial works, was unable to provide the staff required for the projects of local

bodies. Comparatively little was spent on public health services. The Rangoon Government Estate, which is administered by the Development Trust, had another prosperous year. Rental receipts increased substantially, arrears were reduced, and in spite of higher expenditure on reclamation a balance of over six lakhs of rupees was transferred to the capital account. The handicaps from which the Trust suffered in the development of its own estate have already been mentioned ; but the result of the year's working was moderately successful, and there was a favourable balance of over Rs. 4 lakhs on revenue account at the end of the year. The Rangoon Port Trust, notwithstanding a reduction in the river due, maintained a surplus of receipts over expenditure. The capital account of the fund at the end of the year showed loans amounting to over four crores of rupees outstanding, in addition to half a million pounds in sterling. The reserve was over a crore and the sinking fund over one and a half crores of rupees.

15. The recorded provincial birth-rate was higher than in the previous year, but there was a rise also in the death-rate, and the excess of births over deaths remained practically unaltered. There was a widespread epidemic of cholera, which caused over six thousand deaths, and made inoculation highly popular. Fevers and dysentery were also responsible for more deaths than in 1925 ; on the other hand, the incidence of both plague and small-pox was milder. The infantile mortality rate increased to a high figure, but there was good reason to suppose that the registration of births was far from complete, with the result that the mortality rate was exaggerated. Three new infant welfare societies were formed, and " Baby Weeks " were held at sixteen centres. The attendance in hospitals again increased, and over seven thousand patients were treated by medical practitioners subsidised by Government to practise in out-of-the-way places. This system, if successful, will probably go far to retard the growth of expenditure on hospitals and dispensaries. The Home for Incurables in Rangoon was completed, and rapid progress was made with the building of the Dufferin Hospital for women. The Pasteur Institute in Rangoon treated nearly a thousand patients, only one of whom died during treatment. The establishment of other centres for anti-rabic treatment was deferred in view of a conference to be held in Paris, which was expected to throw more light on the problems of rabies. The much higher number of Wassermann tests performed in the bacteriological section was evidence of the intensified campaign against venereal disease. The number of patients confined in mental hospitals tended to increase and taxed the capacity of the Rangoon institution ; but the new buildings at Tadagale were pushed on, and completed soon after the end of the year. The Provincial Public Health Board, which met three times, sanctioned largely increased expenditure on projects of water-supply, drainage and the like. A further advance in preventive medicine was marked by the opening of the Harcourt Butler Institute of Public Health as a centre of research and instruction.

16. Expenditure on education rose still further, and was within measurable distance of two crores of rupees. Nearly half the total fell directly upon Provincial funds, while much of the expenditure nominally contributed by local bodies was indirectly drawn from Provincial revenues. There was a rise in the number of pupils in all stages of instruction. The increase was highest in the lower primary stage, in response to the decision to open 250 new elementary schools every year over a period of five years, but the number in the collegiate stage showed a greater proportional increase. Unfortunately economic reasons drive the great majority of parents to remove their children from school as soon as they are old enough to tend cattle or to look after their younger brothers and sisters. The numbers that persist to the upper primary and secondary stages are small indeed. The Anglo-vernacular high schools in Rangoon were much congested by an undesirable influx of pupils from the districts, in spite of the opening of high departments in up-country schools. The national schools were handicapped by inferior buildings and uncertificated staffs, but still managed to acquit themselves with credit in the middle school examination. The percentage of non-Europeans studying in English schools increased ; the number of European pupils in these schools was little higher than it was five years before. The disinclination of Anglo-Indian men to take up teaching as a profession makes it difficult to staff English boys' schools ; Anglo-Indian women are more easily recruited, and usually make good teachers. The number of girls under instruction continued to rise rapidly, but it was estimated that only about 20 *per cent.* of the girls of school-going age were at school, and the great majority of these will be removed at a very early age. One of the most interesting schemes under consideration during the year was the replacement of the Anglo-vernacular normal schools by a central teachers' training college, which would work in conjunction with the University. The proposals, however, had not matured by the end of the year. Vernacular teachers are provided for in four Government normal schools and ninety-one elementary training classes. Among the institutions giving technical instruction were the Government Technical Institute, Insein, the De La Salle Institute, Twante, and the Saunders Weaving Institute at Amarapura, all of which made good progress. The Technical Institute also held a series of evening classes in Rangoon which were well attended.

For the University one of the most important events of the year was the collection of funds throughout the province for an endowment intended to make the University less dependent on Government aid. Many generous donations were made, and at the end of the year the fund promised to reach very satisfactory figures. University College and Judson College both increased their numbers ; the fact that Arts and Law do not have things all their own way, and that Science, Engineering and Medical courses attract more students than they used to do shows that the University is adjusting itself better to the needs of the province. The foundation stone of the new Medical College was laid in February, and the building was expected to be ready for use in 1929.

PART II.

DEPARTMENTAL CHAPTERS.

NOTE.—The departmental reports and other references on which this *Report on the Administration of Burma* is based, are noted at the beginning of each chapter. The departmental reports do not all cover the same period. The Reports on the Administration of Civil and Criminal Justice, on the Police and Prison Administration, on the Working of the Registration Department, on the Public Health Administration, on Mental Hospitals, and on the Working of the Indian Factories Act, the Return regarding measures adopted for the extermination of Wild Animals and Venomous Snakes, the Reports on Mineral Production and on Hospitals and Dispensaries, and the Report of the Chemical Examiner, deal with events which took place within the calendar year 1926. The Reports on the Land Revenue and Land Records Administration, on the Working of the Co-operative Societies Act and on the Operations of the Department of Agriculture, and the Season and Crop Report, are concerned with the agricultural year from the 1st July 1926 to the end of June 1927. All other reports cover the twelve months of the official or financial year that ended on the 31st March 1927.

CHAPTER I.

PHYSICAL AND POLITICAL GEOGRAPHY.

REFERENCES—

- Quarterly Civil List for Burma, corrected up to the 1st April 1927.
- Season and Crop Report of Burma for the year ending the 30th June 1927.
- Report on the Land Records Administration of Burma for the year ended the 30th June 1927.
- Report on the Civil Veterinary Department (including the Insein Veterinary School), Burma, for the year ended the 31st March 1927.
- Report on the Public Health Administration of Burma for the year 1926.

PHYSICAL.

Physical Features of the Country, Area, Climate and Chief Staples.

For information on this subject reference should be made to paragraphs 1 to 8 of the Report on the Administration of Burma for the year 1921-22.

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POLITICAL.

Historical Summary.

For information on this subject reference should be made to paragraphs 9 to 18 of the Report on the Administration of Burma for the year 1921-22.

Form of Administration.

For information on this subject reference should be made to paragraphs 19 to 42 of the Report on the Administration of Burma for the year 1921-22, and to the paragraphs under this head for the years 1923-24 and 1925-26. Certain further changes have been made in the Buildings and Roads Branch of the Public Works Department, which is under the control of a Chief Engineer. There are seven Superintending Engineers in charge of territorial circles, and 63 Executive and Assistant Executive Engineers, belonging to the Indian Service of Engineers. Specialists in the Department include two Architects, one Water and Sewerage Engineer, and four Sanitary Engineers for the Sanitary Branch, one Electrical Inspector and three Electrical Engineers for the Electrical Branch, two Quantity Surveyors and one Superintendent and one Assistant Superintendent of Stores. In addition, there are Provincial and Subordinate Engineering Services. The number of Deputy and Assistant Conservators of Forests has been further raised to 109.

Character of Land Tenures : System of Survey and Settlement.

For information on this subject reference should be made to paragraphs 43 to 56 of the Report on the Administration of Burma for the year 1921-22.

Civil Divisions of British Territory.

For information on this subject reference should be made to paragraphs 57 to 67 of the Report on the Administration of Burma for the year 1921-22, as modified by the changes recorded in paragraph 2 of the Report for the year 1925-26.

Details of the last Census : Tribes and Languages.

For information on this subject reference should be made to paragraphs 68 to 75 of the Report on the Administration of Burma for the year 1921-22.

Changes in the Administration.

The Government.

Finance Member.

1. His Excellency Sir Spencer Harcourt Butler, G.C.I.E., K.C.S.I., held the office of Governor throughout the year. The Hon'ble Sir William Keith, C.I.E., remained Finance Member. The Hon'ble U May Oung, *Barrister-at-Law*, Home

Member, died on the 5th June 1926 and was succeeded by the Hon'ble Mr. Justice (now Sir J. A.) Maung Gyi, *Barrister-at-Law*. The Hon'ble U Ba Yin, M.B., Ch.B., and the Hon'ble Mr. Lee Ah Yain, *Barrister-at-Law*, continued in office as Education Minister and Forest Minister respectively.

Administrative Territorial Changes.

2. *Revenue and General Administration.*—The Rangoon Town District, which on the abolition of the Rangoon Division in 1925 had been placed directly under the Local Government, was included in the Pegu Division from the 1st August 1926. A new township, called the Ayadaw Township, comprising parts of the Budalin and Mônywa Townships in the Lower Chindwin District, and of the Tabayin Township in the Shwebo District, was constituted in the Lower Chindwin District. In the same district the new Yinmabin Township was formed from parts of the Kani and Salingyi Townships, and part of the Pale Township was transferred to the Salingyi Township. The Labutta Township in the Myaungmya District was divided into two townships, to be known as the Labutta and Kanbe Townships. The Townships of Ramree and Cheduba, which were previously not included in any subdivision, were placed in the jurisdiction of the Subdivisional Officer, Kyaukpyu.

Judicial Administration.—The number of permanent Judges of the High Court was raised to eleven. The District and Sessions Judge, Akyab, was appointed District and Sessions Judge for the whole of the Arakan Division.

Additions to and Changes in the Administrative Staff.

3. *General and Revenue Administration.*—The cadres of the Burma Frontier Service and the Burma Provincial and Subordinate Civil and Judicial Services were reorganised and strengthened to cope with the growing complexity of administration. Six appointments of whole-time Additional Magistrates, which had previously been borne on the executive cadres, were transferred to the judicial side, thereby widening the cleavage between executive and judicial functions. On the revenue side a temporary appointment of Commissioner of Town Lands was created in February 1927.

Police Department.—The charges of the Deputy Inspectors-General, Northern and Southern Ranges, were found to be unwieldy; the Arakan and Tenasserim Civil Divisions were therefore excluded from them and formed into a new Maritime Range, under a temporary Deputy Inspector-General, whose appointment was sanctioned for the purpose. Other changes in the Police Department are mentioned in paragraph 33 below.

Prison Department.—With a view to making jail labour more profitable, and so reducing the cost of administration, two temporary posts of Supervisor of Jail Industries and Textile Expert were created during the year.

Marine Department.—The appointment of Marine Transport Officer at Mandalay was abolished, and the work of that officer was undertaken by the Superintending Engineer, Government Vessels and Launches, Upper Burma, in addition to his own duties.

Education Department.—New appointments made during the year were those of the Secretary, Education Boards, and the Chief Education Officer for the Federated Shan States and Karenni.

Relations with Tributary States and Frontier Affairs.

(i) *Shan and Karenni States.*

[*Federated Shan States, comprising Northern and Southern Shan States ; six Northern States, area 20,156 square miles, population 585,924 ; 34 Southern States : area 36,157 square miles, population 847,618. Karenni : three States, area 4,280 square miles, population 63,850, tribute Rs. 5,200. Hsawnghsup (Thaungdut) : area 529 square miles, population 7,043, tribute Rs. 400. Singkaling Hkāmti (Zingalein Kanti) : area 983 square miles, population 2,287, tribute Rs. 100. Hkāmti Lōng (Kantigyi) or Bhor Hkāmti : area 200 square miles, population 7,673, tribute Rs. 2,433.*]

Federated Shan States.

4. But for a few crimes by individuals or small parties the Northern frontier remained peaceful during the year. The annual Frontier meeting with the Chinese on the Northern border did not take place owing to the disturbed condition of Yünnan. Fighting occurred in the Wa unadministered territory : appeals were made to the Shan States authorities for assistance, and 637 Wa households moved into administered territory. The Superintendent of the Northern Shan States for the first time for some years paid a visit to the administered Wa headquarters. The peace of the borders between Kēngtūng and Siam, China and French Indo-China was undisturbed.

The Southern Shan States sustained a heavy loss in December by the death of Sir Sao Mawng, K.C.I.E., *Sawbwa* of Yawnghwe. He was the last *Sawbwa* who had been *Sawbwa* under the Burmese kings, and for many years had been the friend and counsellor of successive rulers of Burma and the Shan States. Three other Chiefs died during the year, the *Myosa* of Bawnin and administrator of Hsamongkham, the *Ngwegunhmu* of Yengan (who lived only about a year after his appointment) and the *Sawbwa* of Mong Kung. The states of Bawnin and Hsamongkham were placed under the Pwehla *Myosa* as administrator and guardian for a minor. Yengan was put in charge of the administrator of Baw. The *Sawbwa* of Laihka shot his brother, the next heir, and was deposed and confined in a mental hospital. The new *Sawbwa* of Tawngpeng was installed by the Commissioner in full Durbar. His Excellency Sir Harcourt Butler visited Namtu, where he opened the new Marmion Shaft of the Burma Corporation. He also visited Sakantha and opened the new *haw* (palace) of the *Sawbwa* of Hsipaw. His Excellency the Commander-in-Chief made a tour of the Northern Shan States border.

The Council of Federated Shan Chiefs, which held its fifth session in December, showed a steadily increasing interest in Federal affairs. A considerable body of legislation in force in Burma proper, including Acts dealing with arms, mines, lepers, opium, excise and gambling, was extended to the Shan States, or parts thereof, during the year.

There was a notable increase in crime, especially in the State of North Hsenwi and in the Central Subdivision of the Southern Shan States. The total number of cases was 3,828 against 3,291 in the preceding year. Most of the increase was in petty crime, but the number of violent crimes and cattle thefts was also higher than in 1925-26. The opening out of the country and increased contact with the criminals of the outer world were said to be mainly responsible for the growth of crime. The State Police, which is untrained, deals with most of the crime outside the notified areas.

Crops were successful on the whole. In the Southern Shan States the benefit of an unusually fine crop of potatoes was diminished by the

rotting of many tons owing to two long-continued breaches on the railway. The organisation of veterinary work was not yet satisfactory and several thousand plough-cattle died of disease. The Forest Department had a remarkably successful year, and the surplus of forest revenue over expenditure showed a large increase at Rs. 14 lakhs. With the improvement of the roads trade and industry made a marked recovery from the depression of the previous year, and this prosperity was shared by all states. Wages were high and labour difficult to obtain. The *Sawbwa* of Kēngtūng abolished compulsory free labour. The production of the Burma Corporation's mines reached a new "record," but the falling prices of lead and silver caused anxiety. In the Southern Shan States mining prospects were less promising.

The creation of a separate appointment of Chief Educational Officer, which relieved the Commissioner of the immediate charge of educational matters, has already been mentioned. The numbers of schools, teachers and pupils, and the expenditure on education, continued to increase. The popularity of hospitals and dispensaries was well maintained. A large programme of construction of offices and residences at Taunggyi was completed. It remains to provide the states with a proper system of metalled roads and with adequate buildings. Sanitary and other improvements were carried out by the town committees of Taunggyi, Lashio, Loilem and Kalaw. The cessation of opium cultivation west of the Salween River at the end of the year was a notable achievement; but the more difficult problem of checking smuggling from the trans-Salween states and from China has yet to be solved.

Karenni States.

5. The *Myosa* of Kyetbogyi died in September and was succeeded by his half-brother. Relations between the border officials continued to be friendly. The number of criminal cases further decreased from 152 to 130, of which only two were murders. The strength of the Military Police outpost was reduced to 25. Rainfall was well distributed and crops were good. The revenue rose from Rs. 2·01 lakhs to Rs. 2·27 lakhs, forests being the main source of revenue. Expenditure also increased to Rs. 2·25 lakhs, two-thirds of which was spent on general administrative charges. The Mawchi mines, which employed about 1,500 persons, including 15 Europeans, were the most important industrial undertaking, and considerably increased their activities during the year, although operations were to some extent hindered by transport difficulties. Trade in lac, cutch and hides with Burma was brisk. The popularity of the hospital at Loikaw was undiminished. The number of registered schools decreased by two to 25, the majority of which were managed by the American Baptist and Roman Catholic Missions.

Other Shan States.

6. The Shan States of Hsawnghsup and Singkaling Hkāmti had an uneventful year.

(ii) *The Chin Hills.*

[*The Chin Hills District : area approximately 8,550 square miles, population 110,079. The Pakôkku Hill Tracts area approximately 3,100 square miles, population 28,799. The Hill District of Arakan : area approximately 3,000 square miles, population 20,914. Tracts : in the Upper Chindwin, Akyab and Kyaukpyu Districts.*]

7. Crops in the Chin Hills District were very fair on the whole, although the rice crops failed in parts of the Haka Subdivision. The

health of the district was good and no important crime occurred. Although the rate of the house-tax was raised, there was no difficulty in collecting it. Howchinkoop, the chief of the Kamhow tract, to whose suzerainty there was some abortive opposition at the end of 1925, resigned, for reasons of health, in favour of his son. Communications were improved, and four new wire suspension bridges were erected by the Chins of the Tiddim Subdivision. Recruiting continued to be popular in the Tiddim Subdivision, and improved in the Haka Subdivision. The Somra tract remained peaceful.

There were no raids in the Pakôkku Hill Tracts, although blood feuds continued in the area recently brought under loose political control. Some of the people from this area, however, began to bring their disputes to court, and several chiefs and headmen brought in their tribute to Kanpetlet. Two hundred and fifty miles of graded mule-tracks were constructed by Chins in the Pakôkku Hill Tracts.

The usual petty raids occurred in the newly administered area north of the Hill District of Arakan. There was no important crime in the Hill District proper. Rain, hail and floods damaged the crops, and caused difficulty in the collection of revenue. The general health of the district was fairly good.

(iii) *The Kachin Hill Tracts.*

(Tracts in the Myitkyina and Bhamo Districts.)

8. The important measures initiated by His Excellency the Governor in 1925 for the abolition of slavery in the Hukawng Valley were extended to the " Triangle " (the unadministered tract between the N'Mai Hka and the Mali Hka). His Excellency held a well-attended Durbar at Myitkyina, and his announcement of the unalterable decision of the British Government that slavery must be abolished was well received by the assembled chiefs. An expedition led by four civil officers and five Assistant Commandants of the Military Police visited the Triangle and the Achang and Maru tracts. The liberation of slaves proceeded smoothly until the end of March, when one of the columns was treacherously attacked, and Captain E. M. West, Assistant Commandant, and two other men were killed. Punitive measures were taken and no further opposition was shown ; but the delay thus caused made it impossible to complete the work of releasing slaves before the rains. Roughly 3,000 slaves were set free in this area, and 264 in the Putao and Sumprabum Subdivisions, where it is believed that the task has been completed. The cost of redemption during the year under report was Rs. 2·72 lakhs.

The work of the expedition of 1925-26 to the Hukawng Valley was followed up by a visit of a civil officer and an Assistant Commandant, with an escort, to continue inquiries into the prevalence of human sacrifice in the Naga Hills, and to induce the people to give up the practice. The results were highly satisfactory. Eighty-one Naga chiefs and headmen promised to abandon human sacrifice and 41 villages surrendered human skulls and bones and sacrificial knives as an assurance that their promises would be kept. Similar results followed another expedition which started from Hkāmti, and visited the villages west of the Namhpuk.

Peaceful conditions prevailed on the frontier. Crime was unusually light, except for an increase of cattle and mule thefts in the Sadon

Subdivision of the Myitkyina District facilitated by the unsettled state of Yünnan. The general condition of the people in the Kachin Hill Tracts was good except in parts of the Putao Subdivision, where crops were damaged by rats. The output of the jade mines was more than doubled but the value of the jade produced remained practically unaltered. The old jade mine at Htawmaw belonging to the Kansi *duwa* fell in, and attempts to work it as an open quarry were unsuccessful.

Considerable progress was made with the construction of the Sumprabum cart road, and work on a cart-road from Bhamo to Namkham, begun by ticket of leave convict labour, was inspected by His Excellency the Governor. Education continued to advance slowly, and a few more schools were opened. The Kachins began to resort more freely to Government hospitals in the hill tracts.

The low price of illicit opium militated against the success of the newly-introduced opium shop system. Large seizures of contraband were made in the Bhamo and Myitkyina Districts, but had little effect on the bulk of the traffic. Proposals were formulated for an increase of the preventive staff to deal with smugglers. Cultivation of the poppy in the Myitkyina District was stopped, except in the Putao and Sumprabum Subdivisions, where the quantity grown decreased.

Condition of the People.

9. Except for a widespread epidemic of cholera, which resulted in over six thousand deaths, the year 1926 was moderately healthy. The urban and rural death-rates were slightly higher than in 1925, but still below the rates for 1924. The mortality from plague and small-pox declined, but there were increases in the number of deaths from fevers, dysentery and respiratory diseases. The harvest of rice, the principal crop of the province, was decidedly better than in the preceding year, but in the dry zone of Upper Burma much damage was done by the irregularity of the rains. The early rains were delayed, and at the end of the season the rainfall was excessive. Sesamum, cotton and groundnut in consequence did badly. Local destruction of crops on a wide scale was caused by floods in Lower Burma. Harvest prices for paddy were generally higher than in the previous year. There were marked rises in the harvest prices of sesamum and groundnut, but the price of cotton continued low. Cattle suffered severely from rinderpest for the second year in succession, and the mortality was little less than in the year 1925-26. Revenue was collected without much difficulty, and there was no evidence that the prosperity of the people was seriously affected by the adverse factors mentioned above.

CHAPTER II.

ADMINISTRATION OF THE LAND.

REFERENCES—

Report on the Land Revenue Administration of Burma during the year ended the 30th June 1927.

Report on the Land Records Administration of Burma for the year ended the 30th June 1927.

Report on the working of the Rangoon Development Trust for the year 1926-27.

Agricultural Statistics of India, Volume I.

Realisation of the Revenue.

Changes in the Law, Rules and Directions.

10. No change was made during the year in the Land Revenue Law applicable to Upper and Lower Burma. The rules under the Lower Burma Land Revenue Act and the Upper Burma Land and Revenue Regulation that limited the power of the Local Government to grant land for religious or public purposes were cancelled. Provision was made in the rules for royalty-free grants, in certain cases, of timber standing on lands held under grants or leases. Chapter XIA of the Rules relating to the disposal of lands excluded from the operation of Part II of the Lower Burma Land and Revenue Act was cancelled as obsolete. Amendments were made in the Land Revenue Directions so as to require payment of the capitalised value of the rent or land revenue ordinarily assessed on the land before the issue of a grant, free of revenue, for non-remunerative religious or public purposes, and to extend the assessment of *thathameda*-tax generally to cantonments (other than Mandalay), where it had previously been limited to domestic servants. The Burma Town and Village Lands Directions were amended so as to make the cost of acquisition of land for the extension of villages payable from Provincial revenues and not from District Funds, and in order to transfer the duty of collecting town land rents in certain towns from the Municipalities to Government agency.

The capitation-tax in Lower Burma, and the *thathameda*, or household-tax in Upper Burma, have come in for much criticism of recent years, both in the Legislative Council and at the hands of the Indian Taxation Enquiry Committee; and during the year a Committee was appointed to consider the possibility of substituting some other form of taxation. Its report had not been published at the end of the year under review.

The powers of a fishery officer under sections 15 to 18 of the Burma Fisheries Act were conferred on all Assistant Township Officers. The Directions under the Burma Fisheries Act were amended so as to guard against the acceptance of inadequate security from purchasers of fishery leases, and improved procedure was adopted for the recovery of

rent in case of default by a member of a mutual security group of fishery lessees. The fees for the use of certain fishing implements were revised during the year. Natural gas was brought within the scope of the Mineral Concessions Rules; and power was given to the Local Government to sell by auction or other means mining concessions cancelled by Government.

Demand, Collections, Remissions and Outstandings.

11. The land revenue demand excluding the amount credited to cess and irrigation was Rs. 340·38 lakhs, an increase of Rs. 1·99 lakhs over the previous year. New settlement rates of revenue were introduced in parts of the Mandalay and Pegu Districts. The new rates were calculated to produce an increase of Rs. ·16 lakh. The total amount remitted during the year amounted to Rs. 9·30 lakhs against Rs. 8·27 lakhs in the previous year. The total collections of land revenue including arrears amounted to Rs. 331·22 lakhs, or Rs. ·41 lakh more than the preceding year. The outstandings at the end of the year were Rs. 2·83 lakhs compared with Rs. 3·13 lakhs in the previous year.

Revenue Proceedings and Coercive Processes.

12. The amount of revenue for the recovery of which processes were issued, was Rs. 18·98 lakhs, against Rs 19·16 lakhs in the preceding year, and the amount actually collected by this method was Rs. 12·37 lakhs. The number of persons arrested increased from 1,177 to 1,466, and 33 persons were committed to jail, against 19 in the previous year. Sales of moveable property also increased, but there was a decrease in other coercive measures adopted for the recovery of revenue. Warrants of attachment of immoveable property numbered 7,149, and warrants of arrest issued against 5,001 persons. There were 1,459 sales of immoveable property against *1,609 in 1925-26*. Warrants of arrest were numerous in Tharrawaddy (635), Thatôn (586), Insein (527), Mergui (441) and Henzada (430). In Meiktila District 1,374 warrants of attachment of moveable property issued, and in Akyab 1,593 warrants of attachment of immoveable property. There were 373 sales of property in Henzada District. On the whole the figures show that revenue is being collected more easily year by year since the agitation against the payment of taxes was at its height.

Surveys.

Surveys by Imperial Agency.

13. There were four parties of the Survey of India, including the Forest Party, at work during the year. No. 10 Party carried out topographical survey of 3,062 square miles in the Bassein and Myaungmya Districts on the 1-inch and 2-inch scales, as well as traversing in the Myaungmya, Pyapôn and Hanthawaddy Districts preliminary to detailed survey. No. 11 Party made a topographical survey on the 1-inch scale of 2,603 square miles in the Thatôn, Salween and Toungoo Districts and completed the triangulation of 2,121 square miles in advance of survey in the Pegu and Insein Districts. No. 15 Party completed the principal triangulation around Rangoon required for the preparation of a large-scale map. Nine new stations were observed and numerous intersected points fixed. No. 21 (Forest) Party worked in the Meiktila, Yamèthin, Magwe, Prome, Mansi, Katha and Mu Forest Divisions, and

surveyed 411 square miles on the 2-inch scale and 99 square miles on the 4-inch scale. The same party completed 485 linear miles of forest boundary theodolite traversing and 57 linear miles of interior and connection traversing. Survey of India sheets published during the year numbered 39 on a 1-inch scale (two including parts of Assam), 6 on a half-inch scale (two including parts of Assam), and 11 degree sheets on a quarter-inch scale, including five on the frontiers of Assam and China. One hundred and eleven miles of secondary levelling were carried out. Tidal observations were made at Rangoon and Bassein, and a new observatory was installed in the Pilakat Creek.

Surveys by Provincial Agency : Extension and Revision Surveys.

14. A revised edition of the Land Records Manual was issued at the beginning of the year, and new forms and registers were introduced. The new procedure was designed with a view to greater accuracy and simplicity, and proved satisfactory ; but the changes in the method of record and assessment naturally threw extra work on the staff for the first year. The Special Survey Party was employed in the Shwebo, Sagaing, Ma-ubin, Tharrawaddy, Pegu and Upper Chindwin Districts, and carried out a special oil-field survey in the Pakôkku District and a contour survey of part of the suburban area under development near Rangoon. Altogether an area of 379 square miles was traversed in resurvey, and cadastral survey was made of 367 square miles. Original traverse covered 58 square miles, and original cadastral survey 102 square miles. The local staff and the special survey party together accounted for 666 square miles of traverse in resurvey, 1,268 square miles of cadastral resurvey, 723 square miles of cadastral revision survey, original traverse of 137 square miles and original cadastral survey of 173 square miles.

Town Surveys, and Surveys of Leased Areas.

15. The local staff traversed three square miles of town areas in Akyab, Minbu, Mergui, Pegu and Magwe Districts, and carried out cadastral survey over half a square mile in Akyab and Minbu Districts. Much trouble was caused by unauthorised occupation and encroachments, especially in urban areas in the Pegu District. The number of grants and leases surveyed was 3,129, with an area of 36,758 acres, as against 2,927, with an area of 24,239 acres, in the preceding year. The bulk of the work was undertaken by the regular district staffs, but special staffs were employed in five districts. The survey of mining leases in Tavoy and Mergui Districts was transferred from the Special Survey Party to the local officers, owing to the remoteness of the areas and the difficulty of supervision.

Settlements.

Progress of Settlements.

16. Settlement operations were carried on in the Ma-ubin, Yamèthin and Katha Districts. On the completion of work in Katha, the party working there was divided into two, one half proceeding to Myitkyina District, and the other to the Upper Chindwin District. Orders were passed on the report of the settlement of the Mamauk tract of the Pegu District, and on that of certain areas in the Mandalay District. Preliminary settlement operations were conducted in the Minbu District, but the main operations were postponed owing to imminent changes in irrigation.

17. The gross effect of the revision of rates sanctioned during the year was an increase of Rs. 15,518, or 29·09 *per cent*. The sanctioned demand for certain areas in the Mandalay District was Rs. 1,140, a decrease of 10·79 *per cent*. In the Mamauk tract the revision of rates involved a revenue of Rs. 0·53 lakh, an increase of 28·43 *per cent*. The result of a summary settlement of the old Sittang river-bed in the Pegu District was a revenue demand of Rs. 0·15 lakh, an increase of 36·45 *per cent*. The total expenditure of all settlement parties during the year was Rs. 3·75 lakhs.

Financial Results.

Land Records.

18. The gross area under supplementary survey, including urban areas, decreased by 13,000 acres to 31·99 million acres. The reasons for the decline were the exclusion of figures relating to Rangoon Town, where the work is done by the Development Trust, the transfer of certain areas in Pegu, Hanthawaddy and Ma-ubin to Government Estates, the placing of areas in Mandalay and Mergui Districts under lump sum assessments, and the exclusion of 47,000 acres of forest reserves in the Prome District. On the other hand, 100,000 acres were brought under supplementary survey in the Tharrawaddy District, and the area in Yamèthin District was increased by nearly 70,000 acres on recalculation. The occupied rural area, chiefly owing to the favourable season for rice and for late crops in the dry zone, increased by ·11 million acres, and the cultivated rural area by ·14 million acres. The assessed rural area rose correspondingly by ·18 million acres.

Area under Supplementary Survey.

19. The total cost of the Land Records establishment fell from Rs. 25·46 lakhs to Rs. 23·71 lakhs. The greater part of this decrease is accounted for by the omission of the figures for Rangoon Town, where, as already explained, the work is done by the Development Trust. The cost of the combined Land Records and Canal staffs in the Shwebo irrigated tracts was transferred to the Public Works Department, and economies were effected by a general reduction of staff in the Lower Burma districts. The net result, however, after allowing for the omission of the figures for Rangoon Town, was a saving of only Rs. 66,000. The average percentage of the cost of survey to the total assessment rose from 5·99 to 6·08.

Cost of Supplementary Survey.

20. Besides the central survey school attached to the Special Survey Party at Shwebo, which was opened in 1925-26, schools were maintained at Prome, Moulmein, Kyauksè and Minbu. The number of applications and admissions was approximately the same as in the previous year, and over 70 *per cent*. of the pupils admitted had seventh standard or higher qualifications. Fifty-six completed the course, against 47 in the previous year ; but of the 56 twenty-eight came from the central school, which obtained the first 16 places in the examination. The central school is definitely displacing the local schools in importance. The numbers completing the course at Prome and Kyauksè were very low, and the question whether these two schools should not be closed will have to be considered. Twenty-five of the pupils on the rolls at the end of June 1927

Training of Officers.

were paying fees. The conduct of the boys was generally satisfactory. Expenditure increased under all heads, and was Rs. 2,460 higher at Rs. 15,551. Systematic training of apprentices was hindered by the necessity of employing them to fill vacancies in the establishment of surveyors, but 47 apprentices were granted certificates either on the results of an examination or on the strength of their practical experience. Twenty inspectors and surveyors were given technical training with the Special Survey Party for a year. Three officers of the Indian Civil Service, five of the Burma Frontier Service, eight of the Burma Civil Service and 69 of the Subordinate Civil Service were trained by Superintendents in land records work. Eleven probationers of the Land Records Service were also under training during the year.

Transfers of Land.

21. The total area sold during the year was 520,539 acres, a decrease of 31,567 acres on the previous year's figures. Pegu District, which in 1925-26 showed the greatest increase in area sold, was responsible for 25,473 acres of the total decrease. Bassein, on the other hand, showed an increase of over 14,000 acres, since it was discovered that many transactions which were actually sales had been wrongly shown as mortgages, the cultivators having been beguiled into signing deeds of sale under the impression that they were documents of usufructuary mortgages. Figures showing the area mortgaged are not available.

Waste Lands.

Colonisation.

22. Four areas were notified as Government Estates during the the year, *viz.* (1) Sittang North Government Estate (2,944 acres); (2) Sittang South Government Estate (3,727 acres); (3) Pyuntaza Government Estate (54,400 acres); and (4) Yandoon Colony Government Estate (25,396 acres). Various other areas came under the control of the Government Estate Department, but were not formally notified as Government Estates pending the issue of revised rules. Excluding the Myitmaka area in the Tharrawaddy District and the unallotted Pegu and Hanthawaddy accretions and jungle blocks, the Department was at the end of the year in charge of about 319,200 acres, of which roughly 218,000 acres were occupied land. The unoccupied land was chiefly in the Kyauktan and Pyuntaza Government Estates. The area allotted for cultivation during the year was (1) about 7,800 acres on the Shwebo-Sagaing borders; (2) a strip of some 3,780 acres in the Hanthawaddy District along the Bassein Creek; (3) an area of 12,379 acres in the Pyuntaza Government Estate; (4) about 1,640 acres in the Kyauktan Government Estate; and (5) an area of about 18,440 acres in the Pegu and Hanthawaddy accretions. The Paukkaung criminal settlement, among other areas, was examined with a view to making it a Government Estate. A proposal to form a Government Estate in certain *kwins* in the Kyauksè District was abandoned because the vacant area was scanty, remote and unsuitable. The co-operative societies in the Sittang and Yandoon Colony areas had a successful year, and, except for one society in the latter area, were able to meet all their obligations to Government. In the Pyuntaza area the progress of four societies was unsatisfactory, but the other three, which had good land, were expected to survive. Owing to cattle disease, floods and untimely rain at harvest and threshing the Myitkyina

societies had a bad year. Of the outstanding loans to co-operative colonies a sum of Rs. 2·75 lakhs principal and Rs. ·90 lakh interest was recovered, and the balance outstanding at the end of the year was Rs. 7·93 lakhs. No fresh loans were issued to societies but under the new scheme of giving loans to individual tenants a sum of over Rs. 2·11 lakhs was issued to 1,104 tenants. The Sittang colonies continued to be financed by their own Banking Union, which had an owned capital of over Rs 6 lakhs and a borrowed capital of Rs. 2½ lakhs. For the first time the Government Estate Department assessed and collected its own rents and revenue from the areas under its control. The Local Government having approved the policy of expending rents from the Government Estates on improvements thereto, a programme for the construction of tanks and roads was drawn up and was under consideration at the end of the year.

Grants and Leases for Cultivation.

23. The total area granted or leased for cultivation decreased by 7,696 acres to 13,719 acres. An area of 1,003 acres was granted for rubber cultivation in the Amherst District, 2,637 acres in the Mergui District and 1,216 acres in the Toungoo District. In the Amherst District, 109 acres were granted for cocoanut cultivation.

Revenue-free Grants and Assignments of Land Revenue.

24. The area granted free of revenue for religious and public purposes fell from 292 acres to 204 acres. The area granted or leased to village headmen in order to supplement their revenue commission rose from 285 acres to 304 acres. The total value of assignments of land revenue during the year was Rs. 619. There were no grants of special interest or importance.

Government Estates and Wards' Estates.

Rangoon Estate.

25. The Rangoon Development Trust continued to administer the Rangoon Government Estate on behalf of Government. The Government Estate, excluding the Kokine and Dawbon estates, was reduced by 16 acres to 3,150 acres. Some 36 acres of completed roads were transferred to the Corporation of Rangoon for maintenance, but this loss was partly set off by purchases for and transfers to the Government Estate. The area of the Kokine Estate was increased by 14 acres to 465 acres as a result of a large-scale survey. This estate could not be occupied for residential purposes owing to the absence of a water-supply, and was let out for grazing and cultivation at a rent, for the year 1926-27, of Rs. 2,351. The third Government Estate, at Dawbon, remained of the same area as in the previous year, 1,824 acres. The sum of Rs. 28,000 was obtained by the lease of cultivation rights for the year 1926-27. There was a gratifying increase in the collections of rents due to the Government Estate, which amounted to Rs. 14·55 lakhs. No storms were encountered, such as enlivened the early years of the Development Trust, and though rents were recovered with difficulty from a large number of tenants, there was no organized opposition, and the arrears were reduced from Rs. 2·50 lakhs to Rs. 1·53 lakhs. The demand for leases was brisk and 1,201 long leases were issued as compared with 701 in 1925-26. The most important lease executed was that of the

Kyaikkasan Race Course to the Rangoon Turf Club, at a rent of Rs. 53,430 per annum. The total receipts on revenue account improved to Rs. 15·78 lakhs. The expenditure on works amounted to Rs. 8·61 lakhs, including indirect and overhead charges. Reclamation absorbed Rs. 3·10 lakhs, against Rs. 1·50 lakhs in 1925-26, the heavy expenditure under this head being due to the necessity of finishing dredger reclamation in West Rangoon while the dredger was still available. Considerable progress was made with the provision of internal roads. The financial position of the Government Estate is treated of in paragraph 147.

Other Government Estates.

26. The areas which were declared to be Government Estates during the year are mentioned in paragraph 22 above. There are no Court of Wards estates in Burma.

Revenue and Rent-paying Classes.

Area held by Agriculturalists and Tenancies.

27. The total occupied area under supplementary survey was 18·38 million acres, of which non-resident non-agriculturalists held 2·53 million acres and non-agriculturalists resident in the locality 1·04 million. There was a small increase in the area occupied by agriculturalists in Lower Burma, and a small decrease in Upper Burma. But for the exclusion of 143,000 acres in the Pegu and Hanthawaddy Districts surrendered to the Government Estates Department, the increase in Lower Burma would have been much greater. Over the province as a whole the proportion of land in the hands of non-agriculturalists continued to increase. In Lower Burma 27·63 *per cent.* of the total area was held by non-agriculturalists, as compared with 26·93 *per cent.* in 1925-26. For the whole province the percentage was 19·47, against 19·0 in the previous year. An apparent increase of 24,078 acres in the area held by non-resident non-agriculturalists in Myaungmya District is explained by the recalculation during the year of inaccurate statistics previously collected.

Favourable agricultural conditions were responsible for an increase in the area of land let at full fixed rents, especially in Tharrawaddy, Hanthawaddy, Insein, Henzada, Myaungmya, Pyapôn, Thatôn, Pakôkku and Yamèthin Districts. Decreases occurred in Akyab and Pegu Districts, due in the former district to the cyclone of May 1926 and to the heavy mortality among plough-cattle. The total increase for the whole province was ·20 million acres. The area let at privileged rents or rent-free declined by ·29 million acres, and that let on share or partnership increased by 15,000 acres. Relations between landlords and tenants were on the whole reported to be satisfactory.

CHAPTER III.

PROTECTION.

REFERENCES—

- Report on the Police Administration of Burma for the year 1926.
- Report on the Rangoon Town Police for the year 1926.
- Returns showing the results of measures adopted in Burma with a view to exterminating Wild Animals and Venomous Snakes during the year 1926.
- Report on the Administration of Criminal Justice in Burma for the year 1926.
- Report on the Prison Administration of Burma for the year 1926.
- Report on the Administration of Civil Justice in Burma for the year 1926.
- Report on the Administration of the Registration Department in Burma during the year 1926.
- Report on the Working of the Indian Companies Act in Burma for the year 1926-27.
- Review of the Reports on the Working of District Councils in Burma during the year 1926-27.
- Report on the Municipal Administration of the City of Rangoon for the year 1926-27.
- Review of the Reports on the Working of Municipal Committees in Burma (except Rangoon), during the year 1926-27.
- Burma Lights Report for the year 1926-27.
- Administration Report of the Commissioners for the Port of Rangoon from 1st April 1926 to 31st March 1927.
- Annual Statement of the Sea-borne Trade and Navigation of Burma with Foreign Countries and Indian Ports for the official year 1926-27, Part III, Shipping.
- Report on the Maritime Trade and Customs Administration of Burma for the official year 1926-27.
- Annual Statement of the Sea-borne Trade and Navigation of British India with the British Empire and Foreign Countries, Volume II.
- Annual Statement of Coasting Trade and Navigation of British India.
- Statistical Abstract for British India, Volumes I, III and IV.
- Report on Government Steamers, Vessels and Launches in Burma for the year 1926-27.

Legislative Authority.

The history and constitution of the legislative authority of the province are described in paragraphs 103 to 106 inclusive of the Report on the Administration of Burma for the year 1921-22.

Course of Legislation.

Work of the Legislative Council.

28. Of the Bills referred to in the report for the year 1925-26, the Burma Excise (Amendment) Bill, 1925, the Burma Registration of Adoptions Bill, 1926, the Burma Courts (Amendment) Bill, 1926, the Burma Medical (Amendment) Bill, 1926, the Burma Outports (Amendment) Bill, 1926, the Burma Forest (Amendment) Bill, 1926, and the Expulsion of Offenders (Amendment) Bill, 1926, became law as Burma Acts I of 1927, II and III of 1926, V of 1927, and VI, V, and IV of 1926, respectively. During the period from the 1st September 1926, to the 31st August 1927, thirteen Bills were introduced in the Council, *viz.*, (1) the Rangoon Rent (Amendment) Bill, 1926 (non-official), (2) the Burma Co-operative Societies Bill, 1926, (3) the Rangoon Municipa and Burma Courts (Amendment) Bill, 1926, (4) the Burma Legislative Council (President's Salary) Bill, 1927, (5) the Burma National Sports Bill, 1927 (non-official), (6) the Burma Oilfields (Amendment) Bill, 1927, (7) the Burma Municipal Bill, 1927, (8) the Burma Water-Power Bill 1927, (9) the Rangoon Police and Burma Oilfields (Amendment) Bill, 1927, (10) the Burma Vaccination Law Amendment (Amendment) Bill, 1927, (11) the Whipping (Burma Amendment) Bill, 1927, (12) the Burma Village (Amendment) Bill, 1927, and (13) the Burma Midwives and Nurses (Amendment) Bill, 1927 (non-official). Of these, the first and fifth were thrown out by the Legislative Council and the second, third, fourth, sixth and twelfth passed into law as Burma Acts VI, IV, III, II and VII of 1927 respectively.

These Acts are dealt with below in the order of publication.

The Burma Registration of Adoptions Act, II of 1926, was enacted so as to give effect to a recommendation of the Civil Justice Committee that the factum of adoption under Buddhist Law should be registered. The Act deals only with *kittima* adoptions.

The Burma Courts (Amendment) Act, III of 1926, remedied certain defects in the First Schedule to the original Act.

The Expulsion of Offenders (Amendment) Act, IV of 1926, eliminated all offences against the State from the Schedules to the original Act.

The Burma Forest (Amendment) Act, V of 1926, was enacted with the objects of equalizing the penalty that may be imposed for an offence under the Game Rules in a reserved forest, with that which may be imposed for an offence committed on public forest land, and of extending the maximum fine for the offence of damage to double the amount of the damage done.

The Burma Outports (Amendment) Act, VI of 1926, was enacted with the main object of legalizing the action of the port authorities of some of the minor ports of Burma in levying dues under section 3 of the original Act on goods which are transhipped within port limits.

The Burma Excise (Amendment) Act, I of 1927, was enacted so as to make the Burma Excise Act accord with the spirit of the constitutional reforms. Under the Burma Excise Act, 1917, the Financial Commissioner exercised general control over the Excise Department, but, as "Excise" under the reforms became one of the transferred subjects administered by a Minister, it became necessary to transfer this control from the Financial Commissioner to the Ministry.

The Burma Oilfields (Amendment) Act, II of 1927, was enacted so as to facilitate the maintenance of law and order in the oilfields during strikes and other periods of emergency by conferring additional powers on the Warden of the oilfields.

The Burma Legislative Council (President's Salary) Act, III of 1927, determined the salary of the elected President of the Burma Legislative Council.

The Rangoon Municipal and Burma Courts (Amendment) Act, IV of 1927, made it no longer necessary to redefine the jurisdiction of the High Court of Judicature at Rangoon every time that the limits of the City of Rangoon are varied.

The Burma Medical (Amendment) Act, V of 1927, was enacted at the suggestion of the Government of India to provide for reciprocity of registration in all provinces and uniformity in the schedule of qualifications for registration.

The Act also provided for the registration of persons not otherwise qualified who were in actual practice in Burma before the Burma Medical Act, 1915, came into force and made certain other amendments which have been from time to time suggested by the Burma Medical Council in the light of experience.

The Burma Co-operative Societies Act, VI of 1927, was designed to consolidate and amend the law relating to co-operative societies in Burma. The Act replaces the Co-operative Societies Act II of 1912 in its application to Burma.

The Burma Village (Amendment) Act, VII of 1927, gave the Deputy Commissioner power to direct suitable measures to be taken for the proper protection of villages. The Act also modified section 13 and re-enacted sections 15, 16 and 20 of the principal Act, which were repealed by the Burma Village Amendment Act, 1924.

General Acts affecting Burma.

29. The undermentioned Acts affecting Burma were passed by the Indian Legislature during the year:—

General Acts of 1926.

XXVIII.—The Usurious Loans (Amendment) Act, 1926.
XXIX.—The Workmen's Compensation (Amendment) Act, 1926.
XXX.—The Negotiable Instruments (Interest) Act, 1926.
XXXI.—The Indian Evidence (Amendment) Act, 1926.
XXXII.—The Administrator-General's (Amendment) Act, 1926.
XXXIII.—The Indian Companies (Amendment) Act, 1926.
XXXV.—The Cantonments (Amendment) Act, 1926.
XXXVI.—The Code of Criminal Procedure (Third Amendment) Act, 1926.
XXXVII.—The Indian Succession (Amendment) Act, 1926.
XXXVIII.—The Indian Bar Councils Act, 1926.
XXXIX.—The Provincial Insolvency (Amendment) Act, 1926.
XL.—The Indian Succession (Amendment) Act, 1926.

General Acts of 1927.

I.—The Indian Limitation (Amendment) Act, 1927.
II.—The Indian Registration (Amendment) Act, 1927.
III.—The Steel Industry (Protection) Act, 1927.

IV.—The Currency Act, 1927.
V.—The Indian Finance Act, 1927.
VII.—The Provident Funds (Amendment) Act, 1927.
VIII.—The Sea Customs (Amendment) Act, 1927.
IX.—The Indian Limitation (Second Amendment) Act, 1927.
X.—The Repealing and Amending Act, 1927.

All the above Acts came into force during the year under report except Acts I and IX of 1927, which were to come into force on the 1st of January 1928.

Ordinances affecting Burma.

30. No Ordinance affecting Burma was enacted during the period under review.

Regulations affecting Burma.

31. No Regulation affecting Burma was made during the year.

Extension of Enactments to Shan States.

32. The Lepers Act, 1898, was extended to the Federated Shan States ; the Land Acquisition Act, 1894, and the Burma Midwives and Nurses Act, 1922, were extended to those areas in the Federated Shan States which have been or may hereafter be notified under section 210 of the Burma Municipal Act, 1898 ; the Opium Act, 1878, the Burma Excise Act, 1917, the Burma Gambling Act, 1899, and the Indian Arms Act, 1878, as subsequently amended, were extended to the Myelat in the Federated Shan States ; the Indian Succession Act, 1925, with some modifications, was extended to (1) those areas in the Federated Shan States which have been or may hereafter be notified under section 210 of the Burma Municipal Act, 1898, (2) the area of Namtu in the Northern Shan States within defined limits and (3) the civil station of Loimwe in the State of Kēngtūng in the Southern Shan States; and the Burma Forest (Amendment) Act, 1926, was extended to the Federated Shan States, to the Shan State of Hkamti Long in the Myitkyina District, and to the Shan States of Hsawnghsup and Singkaling Hkamti in the Upper Chindwin District.

Police.

Civil Police : Strength and Cost.

33. The appointment of a temporary Deputy Inspector-General of Police for the Delta Range was mentioned in the Report for 1925-26. Another new Range, covering the Arakan and Tenasserim Divisions and named the Maritime Range, was found necessary in the year under review and a temporary appointment of Deputy Inspector-General of Police was sanctioned for it. The creation of new Ranges had a beneficial effect on the work of the police, and on the volume of important crime. On the recommendation of the Police Enquiry Committee of 1924 one District Assistant was substituted in that year for two Subdivisional Police Officers in each of the most important districts, with a few exceptions, to help the District Superintendent of Police. Experience proved, however, that the task of supervision in the heaviest districts was too much for the District Superintendent and one assistant, and additional help had to be provided by an increase of 13 in the cadre of Deputy Superintendents.

One Deputy Superintendent was sanctioned for the post of Principal of the Detective Training School. It was found that the reduction in the number of police-stations and outposts made in consonance with the recommendations of the Police Enquiry Committee was too drastic in certain districts, and it was necessary to re-open twelve police-stations and establish two outposts. Two police-stations were abolished during the year. The surveillance staffs of police stations were strengthened, and these and other changes resulted in net increases of 11 Inspectors, one European Sergeant, 81 Sub-Inspectors, 7 Station Writers, 25 Head Constables and 278 Constables. Three flying squads were constituted as a temporary measure to deal with sudden outbreaks of crime and proved extremely useful. The sanctioned strength, excluding gazetted officers, at the end of the year was 2,182 officers and 11,116 men, but the posts of 94 officers and 624 men remained unfilled. The shortage of men was partly due to the fact that the increases of the force were sanctioned late in the year, and some months elapsed before all the new posts could be filled. Reports from many districts showed that the new rates of pay attracted a much better class of recruits to the force. There was, however, an acute shortage of Sub-Inspectors ; not only were 94 posts vacant, but more than 400 were filled by promoted Head Constables, most of whom were insufficiently educated for the work. It was in the nature of things impossible to fill immediately with suitable candidates the large number of Sub-Inspectorships created in 1925 ; but propaganda was carried to the schools with marked effect and the candidates selected for admission to the Police Training School in 1926 contained a good proportion of educated young men. The cost of the Civil Police debitable to Provincial revenues was Rs. 112·01 lakhs, or Rs. 8¼ lakhs more than in the previous year. The enhanced cost was mainly due to the increases in the District Executive Force already mentioned and to rewards being granted on a more liberal scale.

Conduct, Education and Training.

34. Eight officers and 163 men were removed or dismissed departmentally, against 7 officers and 233 men in 1925. In addition 166 officers and men were removed or dismissed on conviction by magistrates. Minor punishments were awarded to 272 officers and 889 men, an increase of 4 officers and a decrease of 126 men on the figures for the previous year. The number of resignations dropped from 438 to 309, and that of desertions from 48 to 43. The improved discipline of the force was generally attributed to the better conditions of service. Special promotion was earned by three officers and the number of rewards given rose from 2,479 to 3,082. The Sub-Inspectors who passed out from the Police Training School showed here and there a tendency to chafe at discipline, but otherwise their conduct was satisfactory. Fifty-three cadets passed their final examination in December, with an unusually high percentage of marks. One hundred and two cadets were admitted in June 1926, and 91 remained under training at the end of the year. Discipline at the school was reported to be moderately good. The active campaign against crime and the shortages in the districts made it impossible to send more than 522 constables, as compared with 1,087 in the previous year, for training at district depôts ; but 1,303 recruits were trained, against 605 in 1925. Five hundred and fifty recruits and 7,455 trained men were put through the musketry course, and 1,472

officers went through the course in revolver-shooting. Thirty-seven First Aid classes were held, and were attended by 357 officers and men. Of those who took the examination 167 qualified. Sports and games were encouraged, both in the districts and at the Police Training School. Two more co-operative societies were opened during the year, bringing the total up to nine, with a share capital of Rs. 1·23 lakhs. In addition to lending money to members at a low rate of interest some societies maintained stores or supplied foodstuffs at reduced prices to outstations.

Buildings.

35. In 1924 a large programme of expenditure was sanctioned to remedy the highly unsatisfactory housing conditions of the civil police, and in the financial years 1925-26 and 1926-27 a sum of Rs. 15 lakhs was allotted for this purpose. But Rs. 5·34 lakhs were diverted to the construction of buildings for the Criminal Investigation Department at Insein, and out of the balance available only Rs. 7·63 lakhs could be spent by the Public Works Department. With this sum quarters were built for 35 Sub-Inspectors of Police, 59 Head Constables, and 439 Constables. Much more remained to be done and it was necessary to spend Rs. 1·37 lakhs on hiring houses for ranks for whom no Government quarters were available. Among the works completed during 1926 were a Police Supply Depôt and Public Offices in Rangoon, at a cost of Rs. 1·92 lakhs, the Detective Training School at Insein (Rs. ·94 lakh), a defensible police station at Hlègu, Insein District (Rs. ·23 lakh), and quarters for the District Assistant at Pegu (Rs. ·18 lakh). A number of minor works were also carried out.

Crime.

36. There were signs that the rapid growth of violent crime in recent years had received a check in 1926. The number of true cases of cognizable crime, including cases pending from the previous year, rose by over 3,000 ; but practically the whole of the increase occurred under Class VI, which relates to public nuisances, offences under special and local laws, and the preventive law. If this class of offence be excluded, there was actually a decrease of over 1,800 cases of cognisable crime reported during 1926, the total being 52,232. The number of true cases of important crime dealt with decreased by about 13 *per cent.* to 1,734. Among these there were 71 murders by dacoits and robbers, against 84 in the previous year ; but the number of other murders increased from 788 to 796. There were 57 attempted murders, as compared with 65 in 1925. Dacoities showed a very satisfactory decrease of 184 cases to 538, and there were 305 important robberies, or 70 less than in 1925. The largest decreases in important crime were shown in the Pyapôn, Amherst, Thatôn, Tavoy and Ma-ubin Districts, which were together responsible for a decline of 261 cases. The improvement did not extend to the Prome and Insein Districts, in which there was substantially more important crime than in 1925. A gratifying result of the intensive campaign against crime begun in 1925 was the reduction by nearly 200 of the number of cases in which fire-arms were used. True cases of grievous hurt increased by 80 to 2,148. Robberies of minor importance were another form of crime that showed an increase during the year, and the total of true cases disposed of rose from 1,000 to 1,120. There was also an increase from 3,548 to 4,010 in the number of true cases of cattle theft, but there was evidence to show that greater confidence in the police led the owners to report

these thefts more freely instead of ransoming their cattle and keeping quiet lest worse befall them. Ordinary thefts fell from 10,285 to 9,710, but it was suggested that the abolition of a number of police-stations made villagers think twice before travelling long distances to report petty cases. There was a slight decrease in the number of housebreaking cases, which was 4,476. The number of offences relating to coin and currency and bank notes showed very little diminution. Drink was reported to be responsible for 1,366 cases. A Committee was appointed during the year by the Local Government to inquire into the reasons for the large proportion which murders bear to the important crime of the province, and to suggest methods of dealing with the problem.

Working of the Police.

37. The results obtained by the Police showed a marked improvement upon those of recent years. The following table shows the percentage of true cases of the more important crimes dealt with by the police in which convictions were obtained :—

		1923.	1924.	1925.	1926.
Murder	...	22	26	24	31
Dacoity	...	26	30	25	40
Robbery	...	39	38	31	41
Cattle theft	...	44	41	39	45
Ordinary theft	...	52	51	52	53

For all kinds of important crime taken together the percentage was 35 as compared with 26 in 1925. For all classes of crime except nuisances and offences under the preventive law and special and local laws, the percentage of cases ending in conviction to cases investigated by the police increased from 48 to 52. Better work in the preparation of cases and in prosecution was indicated by the fact that 84 per cent. of the cases sent up for trial were successful. The number of true cases disposed of by the police was 32,130, of which 12,336 remained undetected. Seven *per cent.* of the cases reported were refused investigation ; of those investigated no less than 4,306 were declared to be false. The number of cattle reported to have been stolen was 6,117, and 3,419 head were recovered. The total value of property stolen, in which term is included property taken by robbers and dacoits and property lost by criminal breach of trust, etc., was Rs. 29·14 lakhs, of which property valued at Rs. 5·98 lakhs was recovered. In 1925 the corresponding amounts were Rs. 33·14 lakhs and Rs. 6·44 lakhs. The number of persons arrested by the police for cognizable offences was 68,311, of whom 63,293 were tried and 40,983 convicted. Seven hundred and seventy-four persons were evading arrest at the end of the year. There were 44 escapes from police custody against 52 in the previous year. Five were from Military Police custody, and 6 from hospitals. Thirty-three escaped prisoners were recaptured. A most hopeful sign was the increasing co-operation on the part of headmen and villagers with the police, and the large number of cases in which a brave resistance to dacoities was put up by villagers, more particularly in Lower Burma. Villagers were responsible for killing 7 and capturing 34 dacoits. In this they were encouraged by the policy of issuing fire-arms for village defence ; the privilege of possession was seldom abused. The Police Advisory Committees constituted in almost every district at the end of 1925 did much to improve the relations of the police and the public and to help in the suppression of crime, and many of the Village

Committees also gave valuable support to the headmen and the police. Rewards were given to 1,481 headmen for their share in the detection and prevention of crime. The erection of three wireless stations on the Siamese border, which had previously been a happy hunting ground for criminals from both sides, produced most satisfactory results. Several dacoit gangs were broken up, including one in the Pyapôn District which had given a great deal of trouble.

Important Incidents.

38. There was little political agitation of any consequence. Early in the year two orators from India, one a Hindu and the other a Muslim, produced a certain amount of ill-feeling between their respective communities in Rangoon; but relations were quickly restored to their former happy condition by a joint appeal issued by the leaders on both sides. Burmese political agitators for the most part kept within the law, but attempts were made in the Meiktila and Tharrawaddy Districts to induce the people to refuse to pay taxes, and action had to be taken against the ringleaders. There were several strikes, but the only one of importance was that which occurred in the oilfields in February 1926 and lasted seven weeks. The reason appears to have been a misunderstanding in regard to a new system of paying wages. Seven thousand labourers were affected, and property to the value of Rs. 72,000 was destroyed by incendiarism. The strike eventually collapsed. There were several cases in which police officers were murdered in the execution of their duties. In one of the worst an habitual thief with his confederates waylaid and brutally murdered a Head Constable with whom he had come into contact. In another a criminal released from jail attacked and killed the constable responsible for his conviction, while the latter was asleep. Political animosity was in part responsible for two other murders, and in another case it was impossible to secure a conviction because of racial hostility between Arakanese and Chittagonians in Akyab Town. A cold-blooded murder of a kidnapped youth was perpetrated in the Toungoo District. The kidnappers having obtained Rs. 2,000 out of the Rs. 3,000 ransom which they demanded, murdered their victim for fear that he would give them away if released. A family of professional murderers was discovered in the Tharrawaddy District, and brought to book. The notable increase in resistance by villagers to dacoities has already been mentioned. A singular case was that in which the villagers were led in pursuit of armed dacoits by a history-sheet criminal, and succeeded in shooting the leader, with the result that the others were subsequently arrested. In another case the wife and daughter of the house-owner distinguished themselves in repelling the attack of a gang of dacoits.

Offences under Special Acts.

39. The number of prosecutions under the Excise and Opium Acts continued to increase. The Excise Department was responsible for 3,501 out of the 5,629 cases under the Excise Act. In 94 *per cent.* of the cases dealt with convictions were obtained. Under the Opium Act there were 2,713 cases, and convictions were obtained in 92 *per cent.* Greater activity against opium smugglers was shown in the Myitkyina and Bhamo Districts and in the Northern Shan States, but a lucrative trade in opium was carried on through the Southern Shan States into Burma proper. There was evidence that dacoits and other notorious criminals were employed as armed guards to parties of smugglers. Three hundred and

seventy-two persons were convicted under the preventive provisions of the opium law, which proved an increasingly useful weapon against habitual smugglers. The number of cases dealt with under the Gambling Act (2,831) showed little change from the previous year. Magwe and Mandalay Districts showed most activity, with over 200 cases each. There was a great increase in prosecutions under the preventive section, and 245 persons were placed on security. Prosecutions under the Arms Act numbered 845 as compared with 852 in 1925, and the percentage of convictions was 90. Comparatively few of the offences related to fire-arms.

Non-cognizable Cases.

40. There was a slight increase to 38,829 in the number of true non-cognizable cases dealt with. As usual the majority fell under special and local laws, and especially under the Motor Vehicles Act and the rules thereunder. This is the natural result of the improvement of roads and the growth of motor traffic. There was a further decrease of 15 cases of rioting and unlawful assembly, reflecting the calmer political conditions.

Preventive Law, Surveillance and Identification.

41. The most important feature of the campaign against crime was the vigorous employment of the preventive law. The number of persons dealt with under sections 109 and 110 of the Criminal Procedure Code was 3,341, or more than double the number for the previous year. Of these 2,889, or 86 *per cent.*, were placed on security. There were 928 prosecutions under the Habitual Offenders Restriction Act, and 871 persons were restricted to either their own or other villages. The number of persons prosecuted for breaches of orders restricting their movements rose from 786 to 1,070. The Foreigners Act was used against Chinese organisers of crime and smugglers in certain districts. The results of this energetic action were revealed in the considerable decrease in important crime which has already been related. In exercise of the powers given to it by the Criminal Tribes Act, 1924, the Local Government opened a reformatory settlement at Paukkaung in the Prome District for the reception of dangerous organisers of crime. Seven criminal tribes, comprising 438 persons, were notified under the Act, and the leaders were sent to the settlement. Each restricted criminal was given a house and land to cultivate, and preparations were made to start sericulture.

The surveillance staff, which had been found inadequate to watch the movements of all known and suspected criminals of importance, was increased by 60 Sub-Inspectors, 5 Head Constables and 136 Constables. The criminals concerned were divided into two classes ; class "A" included restricted criminals, conditionally released prisoners, and persons on security, and class "B" suspected dangerous criminals and organisers of serious crime. The lists were revised, and at the end of the year there were 8,286 "A" class criminals and 9,519 "B" class, whom the increased surveillance staff was able to keep under closer control than in recent years. The largest number of surveillance criminals was to be found in Prome District, where there were 1,592. Tharrawaddy and Pegu each had over a thousand. The number of proclaimed offenders at large at the end of the year 1926 was 1,465, a few less than at the end of the previous year. Little help in the arrest of absconders was given by the public, and the subordinate police themselves appeared to lose

interest in tracing a proclaimed offender after the lapse of a few months. Arrest was more often due to information received from criminal associates with whom the offender had quarrelled than to the initiative of the police. The importance of energetic action against proclaimed offenders, who are apt to band themselves into gangs of dacoits, was brought to the notice of officers concerned in the Report on the Police Administration of Burma for 1926.

The Finger Print Bureau in Rangoon and the Oilfields continued to prove their worth. The Central Bureau was moved to Insein in July, and the number of finger-print slips on record there rose to 145,936. At Yenangyaung there were 55,313 slips and at Chauk 7,493. Out of 21,726 slips sent to the Central Bureau only 1·27 *per cent.* were rejected, the improvement being due to the training in this work given to officers from the districts. Out of 9,063 slips sent for identification 2,575, or 28 *per cent.* were traced. Four-fifths of the finger-prints traced belonged to criminals who had been carrying on operations outside their own districts. Seventy-one of the criminals identified by their finger-prints were found to be absconders from justice, and 641 suspects were identified by their finger impressions on pawn-tickets. The training of selected Sub-Inspectors was continued. The total number of old offenders identified and reconvicted during the year was 6,338 as compared with 5,682 in the previous year. The Crime Classification Bureau, which was inaugurated towards the end of 1925, was engaged in collecting material from the districts.

Punitive Police.

42. Slightly more use was made of punitive police in cases where villagers had conspired to suppress evidence or had harboured absconding criminals. Four punitive police forces were stationed during the year at villages in the Pegu, Tavoy, Mergui and Myingyan Districts.

Railway Police.

43. The sanctioned strength of the Railway Police remained unchanged at 72 officers and 403 men, and the actual strength was very little less. There was no difficulty in obtaining Burman recruits of a good type, and there were no desertions. The popularity of service in the Railway Police is attributed to the facts that there are no guard duties and that travelling is easier and more comfortable than in the districts. The cost of the force was Rs. 3·75 lakhs, or Rs. ·22 lakh more than in the previous year. Discipline, as shown by the number of dismissals and removals, improved considerably, but the number of other departmental punishments awarded showed little change. A little progress was made with the building of quarters, but the housing of the force generally remained unsatisfactory.

The Railway Police were in charge of 1,828 miles of the line. The number of true cases of cognizable crime disposed of rose by some 800 to 5,446, but the increase was practically confined to cases of public nuisances. There was a decrease in thefts from goods waggons, but an unusual increase of 36 *per cent.* in thefts from running passenger trains. The total number of ordinary thefts declined. The percentage of all classes of crime ending in conviction was 63·94, against 64 in the previous year; the percentage for the more important classes of crime showed a decided improvement. There were two murders, one dacoity, three robberies and sixteen attempts to wreck trains. In one of the

robbery cases two school boys of 17 and 19 years of age robbed a third, aged 16, stabbed him with a pocket knife, and threw him out of the carriage window. The leader of the two young criminals was transported for life. Attempts to wreck trains were mostly due to dissatisfied railway employees or mischievous cowherds, and proved very hard to detect. The surveillance work of the Railway Police and the tracing of absconders received insufficient attention.

44. There was a further reduction of 200 in the sanctioned strength of the Burma Military Police, but the actual strength at the end of the year 1926 increased slightly to 10,033 of all ranks, including 36 British Officers. Owing to demands for Karens for patrol duties half a company of Karens was substituted for a corresponding number of Garhwalis. Recruiting parties were sent to India and enlisted 449 Sikhs, 225 Gurkhas, 179 Punjabi Mohammedans, 14 Dogras and 270 other castes. Most of the recruits, particularly the Punjabi Mohammedans and the Gurkhas, were of a good type. Of the indigenous races of Burma 210 Karens, 57 Kachins and 21 Chins were recruited, as well as 50 resident Gurkhas. A new post of 25 men, with a reserve of 16 Mounted Infantry, was established at the Paukkaung Reformatory Settlement. The open season post at Kawngmu was re-established, as it had been found useful in preventing raids on that part of the Chinese frontier.

Military Police.

The duties that fell on the Military Police during the year were heavy and varied. Two British Officers and 333 other ranks were sent to the oilfields during the strike there. A small force was lent for service in the Andaman Islands, from which gratifying reports of its conduct and efficiency were received. The policy of employing convicts on public works involved the provision of escorts for 3,500 prisoners between jails and labour camps, often for long periods. In November the agitation in Meiktila District against the payment of land revenue resulted in a force of 150 Military Police being placed at the disposal of the Deputy Commissioner. The column of 150 rifles sent with the Hukawng Valley Expedition at the end of 1925 returned in April without any untoward incident. In the open season of 1926-27 a force of 300 men was despatched to the "Triangle" in connection with the release of slaves, and 89 men with signallers went with the Naga Hills expedition on a mission to put down the practice of human sacrifice. Reference has been made in paragraph 8 to the results of these expeditions. Patrols were also supplied for the Yünnanese frontier and other parts of the province.

The cost of the Military Police chargeable to provincial revenues was Rs. 66·82 lakhs as compared with Rs. 57·47 lakhs in the previous year. The increase was partly due to the transfer of certain charges from Central to Provincial funds, partly to a revision of the pay of British Officers and to recruitment in excess of the sanctioned strength. In addition a sum of Rs. 2·89 lakhs was paid from Central revenues. The health of the force was less satisfactory than in the previous year. One hundred and five men died, and 470 were invalided. The number sent on sick leave and the number admitted to hospitals rose from 192 to 202 and from 7,050 to 8,180 respectively. Malarial fever continued to be the principal cause of sickness, in spite of precautionary measures. There was an increase of 22 in the number of desertions. Out of the total of 96, 60 were Karens. The recruiting of Karens was on an

unusually large scale, and experience shows that this class suffers much from homesickness in the first few months of service. A number of Gurkhas absented themselves at the end of their furlough. The conduct of the force as shown by the number of punishments inflicted was also less satisfactory. Eight Indian Officers and 861 other ranks were punished departmentally, and 73 other ranks were punished judicially during the year. His Excellency the Commander-in-Chief in India visited several battalions and detachments and expressed his satisfaction with the efficiency of all ranks. The annual musketry course was fired by 7,498 trained men, with much improved results, and 1,131 recruits were put through the recruits' course. Several non-commissioned officers underwent courses in signalling at Poona, and in physical training at Ambala, and instruction in signalling, musketry, and physical training was also given in Burma. Mounted Infantry training was much interrupted by calls for patrols and other purposes.

Rangoon Town Police.

45. The sanctioned strength of the Rangoon Town Police force at the end of the year 1926 was 5 Imperial and 3 Provincial gazetted officers, 128 non-gazetted officers and 1,360 men. The actual strength was less than the sanctioned strength by 1 gazetted officer, 3 non-gazetted officers and 45 men. Sanction was granted to a temporary increase of 40 constables to patrol the central part of the town during business hours for the better protection of messengers and others who are required to carry about large sums of money. The cost of the force was Rs. 12·46 lakhs, the increase of Rs. ·49 lakh being due to the entertainment of additional staff. Three officers and 39 men were removed or dismissed during the year, as compared with 53 men in 1925. Two officers and 5 men were removed or dismissed on conviction by Magistrates. The removal of 14 others was due to incompetence. Rewards were granted to 226 officers and 643 men. The conduct and discipline of the force were satisfactory. A reduction in the number of resignations followed the improvement of pay and conditions resulting from the recommendations of the Police Enquiry Committee. Thirteen men, the same number as in the previous year, deserted, ten of whom failed to return from leave. The percentages of deaths and of admissions to hospital were lower than in 1925. There was no difficulty in obtaining recruits. Final orders on the proposals for the reorganization of the Port Police had not been passed at the end of the year.

The separation of Crime and Order work resulted in better co-ordination not only within Rangoon Town, but between the town and the surrounding districts. There was a further decrease in all classes of cognizable crime from the peak reached in 1923. Excluding the class of nuisances and offences against special and local laws, the Police dealt with 2,012 true cognizable cases, or 207 less than in the preceding year. Murders, a class of crime which has shown notable resistance all over Burma to the efforts made to reduce it, increased by 11 to 26, but hurt cases decreased. A particularly brutal murder was that of a European gentleman and an Anglo-Indian lady, which occurred just outside Rangoon and gave rise to many rumours. There were 5 dacoities, against three in the previous year, and two important robberies, against our. Efficient patrolling and the rounding up of gangs of burglars reduced the number of burglaries by 112 to 291. There was a slight decrease in thefts. Of the true cases investigated 59 *per cent.* ended

in conviction, and 88 *per cent.* of the persons tried were convicted. Slightly more than Rs. 4 lakhs worth of property was involved in thefts, criminal breach of trust and similar offences, and 19 *per cent.* of the amount lost was recovered. The pawnshop police staff brought to light 183 cases which ended in conviction. The number of prosecutions by the Police under the Excise and Opium Acts, and the quantities of contraband seized, showed a considerable falling off ; and though this state of affairs was greatly due to the activity displayed in the prevoius year, it was thought advisable to take steps to secure better co-operation with the Excise Department. Twenty-four important and successful raids were made on gambling dens, but considerable difficulty was found in coming to grips with the organisers of lotteries and other forms of gambling. Action under the Suppression of Brothels Act was taken against 114 persons, over 200 less than in 1925. Open soliciting was reported to be much less common than before the passing of the Act. There were fewer prosecutions also for bad livelihood. One hundred and sixty-two persons, all but three of whom were Chinese, were deported under the Foreigners Act, and thirteen Indian criminals were expelled under the Expulsion of Offenders Act. There were 26,600 cases of non-cognizable crime, an increase of 2,896 on the figures for the previous year. Offences under the Hackney Carriages Act, the Rangoon Police Act, the Municipal Act and the Motor Vehicles Act accounted for the bulk of these. The work of the Traffic Police was rendered heavier by the considerable growth of motor traffic, including motor buses and lorries. But the percentage of the population killed in street accidents in the five years 1922-26 was only half as high in Rangoon as in Bombay, and about one-third as high as in Calcutta. A disturbing feature of crime in Rangoon which has engaged the attention of the Local Government has been the increasing part taken in it in recent years by young boys, 108 of whom were convicted during the year under report.

Village Administration.

46. There was a steady improvement in the political atmosphere, and village headmen generally encountered less opposition in the discharge of their duties. The increased touring of district officers in pursuance of the intensive campaign against crime brought headmen into closer touch with the centres of administration and in many cases put new heart into them. Village Committees worked satisfactorily on the whole, and their judicial work was not without merit. More use might be made of these committees in dealing with petty criminal and civil offences. In the Pegu and Irrawaddy Divisions one committee in three enjoyed special criminal or civil powers, but in other divisions the proportion was lower and in the Mandalay Division amounted to only one in 13. Little progress was made in the delegation of powers under the Rural Self-Government Act by the Circle Boards to the Village Committees, but this was mainly because want of funds prevented the District Councils in their turn from delegating powers to the Circle Boards.

The amalgamation of village tracts reduced the number of headmen drawing commission on revenue collections from 13,223 to 13,064, and the average commission rose to Rs. 211. The highest district average (Rs. 311) was in Shwebo, and the lowest (Rs. 90) in Katha. Fines inflicted by village headmen and committees rose from Rs. ·95 lakh to Rs. 1·08 lakhs. The number of headmen rewarded increased from 1,861

to 2,209; 215 were removed, 68 suspended and 132 fined. Revenue work was reported to be well done on the whole, and the collection of vital statistics gave reasonable satisfaction except in the Sagaing Division and the Kyaukpyu District Excise work, as usual, was poor, and the sanitation of villages left room for improvement. Forty-eight village tracts were fined, as against 38 in the previous year, and the aggregate fines imposed increased to Rs. 13,834.

Wild Animals and Snakes.

47. There was an increase from 1,229 to 1,362 in the number of persons killed by wild animals and snakes, but the total for 1926 was not so high as those for 1923 and 1924. Tigers killed 35 persons, elephants 12, leopards and panthers 5 and crocodiles 6; while snakes were responsible for no less than 1,296 deaths, or more than the total fatalities for 1925. One person in the Bassein District was killed by a shark. The total amount of rewards paid for the destruction of wild animals was Rs. 50,775 against Rs. 74,002 in the previous year. No rewards are paid for snakes. The animals killed included 447 tigers, 1,321 leopards and panthers, 1,402 bears and 275 wild dogs.

Criminal Justice.

High Court.

48. The pressure on the High Court caused by the volume of crime which has been so prominent a feature of recent years was eased by the transter to the District Magistrate, Rangoon, of a large class of cases of minor gravity. Six Criminal Sessions were held, and 37 cases were disposed of, with an average duration of 55 days. In 1925, 111 cases were dealt with, and the average duration was 60 days. Out of 71 persons under trial 36 were convicted, against 95 out of 175 in the previous year. The percentage of convictions fell from 58 to 54. There were 22 cases of murder and culpable homicide, against 24 in the year 1925, and five persons, the same number as in 1925, were sentenced to death. Robbery and dacoity cases numbered 10, as compared with 22 in the preceding year. Thirty appeals against acquittals, affecting 76 persons, were preferred by the Local Government; twenty-nine were decided, and ended in the conviction of 31 persons. Appeals against the acquittal of 11 persons were unsuccessful; the remainder were pending at the close of the year. The appeals of 2,564 persons against their convictions came before the High Court. Those of 1,147 were rejected summarily, and the sentences of 429 persons were altered or reversed. The percentage of confirmation was 80. The number of revision cases disposed of was slightly higher at 3,709, and the average duration at Mandalay was 17 days, and at Rangoon 32 days. Eighty-four *per cent.* of the persons concerned had their sentences confirmed or enhanced. One application for special leave to appeal was made to the Privy Council, but was refused.

Sessions Courts.

49. The number of Sessions trials concluded by the Courts of Session rose to 1,277, against 1,008 in the preceding year. Only in five Sessions divisions was there a decrease in the number of committals; the most heavily worked courts were those of Magwe-Minbu with 65 committals and Arakan with 60. There was a further large increase in the number of witnesses examined,

which mounted to 16,288. In spite of these facts the duration of Sessions trials dropped from 43 to 35 days, and the number of cases pending at the end of the year was only 68. Sentences of death were passed in 199 cases, which with those pending from the previous year involved 249 persons. The High Court confirmed 151 of these death sentences, reduced 46 and acquitted 28 persons. One hundred and seventy-three persons were sentenced by Sessions Courts to transportation or penal servitude. The percentage of persons convicted to persons tried rose to 68. In the Thatôn Division 92 *per cent.* were convicted, but in the Tharrawaddy Division 54 out of 85 persons were acquitted and in Mandalay 38 out of 70. There were 11,098 appeals to Courts of Sessions for disposal, and 2,700 sentences were reversed or otherwise altered. The percentage of confirmation on appeal rose to 71, which was taken as evidence of a higher standard of work among the subordinate magistracy. The number of appeals was highest in Bassein, Magwe, Pegu and Myaungmya. The average duration was 13 days, or one day more than in the preceding year. The cases of 14,346 persons were taken up in revision, and sentences were reversed in 16 cases, while 389 were submitted to the High Court for reversal or alteration.

Magistrates' Courts.

50. In October fifteen new appointments of whole-time additional magistrates were sanctioned, and these with other increases brought up the number of magistrates to 775, or 50 more than at the end of 1925. There were 39 District Magistrates, 15 Additional District Magistrates, 259 magistrates with first class powers, and 201 second class magistrates. The number of first class magistrates was still considered too small in view of the continual growth of serious crime in recent years, although in September the Hon'ble Judges were compelled, as an emergency measure, to confer first class powers more freely than would have been done in normal times. District and Additional District Magistrates disposed of 1,149 cases, as against 907 in the previous year. The bulk of this work was done by Additional District Magistrates; owing to the special measures taken to combat crime it is becoming unusual for District Magistrates to take any considerable part in original criminal work. Three thousand seven hundred and sixty-nine appeals were disposed of in District Magistrates' Courts, and the percentage of appellants whose sentences were confirmed was 58. District Magistrates disposed of 16,519 cases in revision, but found it necessary to interfere in only 1,219 cases. There were 125 magistrates, excluding District and Additional District Magistrates, exercising special powers, but many of them were executive officers who had little time to spare for criminal work, and the shortage of special power magistrates, whose function is to try the bulk of the serious crime of the province, caused much inconvenience. The number of cases in which they exercised their special powers was 3,137, approximately the same as in 1925. There were 126 Benches of Honorary Magistrates, and three Honorary Magistrates sat singly. Between them the Honorary Magistrates tried 42,432 cases, over 3,000 more than in the previous year, and more than one-third of the criminal cases decided in the whole province.

Cases before the Courts.

51. The number of offences reported to the Courts continued to increase, and reached 134,109, the highest total on record. The increase since 1922 was approximately 24,000. Some consolation is to be derived from the facts

that the bulk of the increase in 1926 was in offences against special or local laws, such as the Municipal, Excise, Opium and Motor Vehicles Acts, and that, as has been shown in paragraph 36, important crime fell below the high-water mark of 1925. The number of crimes under the Indian Penal Code was almost stationary. Cases brought to trial numbered 130,084, again showing a large increase over the previous year's total, and of these 111,525 were returned as true cases. There was great activity under the preventive law, and the number of persons dealt with was 7,897. Mention of the various classes of crime has been made in the earlier paragraphs of this chapter.

Trial of cases.

52. The percentage of persons convicted in all magistrates' courts rose to 63. The highest percentage was as usual in Rangoon, where 86 *per cent.* of the cases resulted in conviction. Prome and Myitkyina Districts also obtained good results. Kyaukse, Myaungmya and Myingyan all showed percentages of less than 50. The average duration of trials in the courts of stipendiary magistrates, excluding district magistrates, was 21 days, or one day longer than in 1925. The increase in the number of offences brought to trial naturally affected the number of cases pending at the end of the year, which rose by 1,200 to 8,051. There were large pending files at Rangoon, Pegu and Mandalay.

Sentences.

53. Over a thousand persons were under trial for murder and culpable homicide, but the Courts were reluctant to inflict the death penalty, and only 156 sentences of death were passed. One hundred and thirty-six executions were actually carried out. When it is reflected that out of 864 true cases of murder occurring during the year convictions were obtained only in 266 and that executions were only half as many, it will be seen that the odds are strongly in favour of any given murderer escaping with his life. Nevertheless the proportion of executions to the number of true cases of murder has shown a marked increase since 1922, when the figures were 51 executions to 610 murders. Two hundred and thirteen persons were sentenced to transportation or penal servitude in 1926, against 150 in the previous year. There were 25,107 sentences of imprisonment, or 4,420 more than in 1925. The number of sentences of solitary confinement was very low. The large proportion of short sentences was again unfavourably commented upon by the High Court, as was the unduly small number of punishments by whipping, which further decreased to 1,525. Fines imposed amounted to Rs. 13·79 lakhs, of which Rs. 11·44 lakhs were realised. The amount of compensation awarded out of fines was Rs. ·84 lakh. Three thousand five hundred and sixty-eight persons were released on probation, and 332 juvenile offenders were dealt with under the Reformatory Schools Act. The number of young persons detained in a Reformatory was only 16 against 29 in the previous year; and the Hon'ble Judges were led to remark that magistrates did not make adequate use of their powers under the Act.

Prisons.

Accommodation.

54. Inclusive of hospitals and observation cells, there was accommodation for 19,761 prisoners of all classes, against 18,980 in 1925. There was a slight increase at Ma-ubin; the remainder of the increase was due to the erection of

temporary sheds at Tharrawaddy and to the progress made in the construction of that jail.

55. The numbers remaining at the beginning of the year (17,934), received during the year (49,918), discharged from all causes (49,397) and remaining at the close of the year (18,455) all exceeded the figures for the previous year. The daily average for the year was 19,267, or an increase of nearly 2,000 over the average for 1925. The year opened with 16,675 convicts against 16,144 in 1925, and 23,525 convicts were received during the year. Of the number discharged 2,095 were released on appeal, 7,971 on expiry of sentence, 9,397 under remission rules, 15 on account of sickness, 184 on the recommendations of the Central Revising Board, 2,848 for work on various ticket-of-leave schemes under the Public Works Department, 71 were transferred to the Andamans as volunteers, 21 were sent to the Rangoon Mental Hospital, 2 escaped, 136 were executed and 260 died. The convict population stood at 17,052 at the close of the year. The daily average number of convicts rose from 16,139 in 1925 to 17,973, and there would have been a further rise, if the ticket-of-leave scheme had not come into force. Of the total admissions of convicts 85·36 *per cent.* were Buddhists, 4·82 *per cent.* Mahomedans, 4·69 *per cent.* Hindus, 0·50 *per cent.* Christians and 4·63 *per cent.* belonged to other denominations. One hundred and nine were under sixteen years of age; 939 were between 16 and 18 years of age; 3,022 between 19 and 21; 9,577 between 22 and 30; 5,912 between 31 and 40; 3,671 between 41 and 60; and 295 were above 60 years of age. All these categories showed an increased number of admissions; the greatest increase (1,743) occurred between the ages of 22 and 30. The percentage of convicts able to read and write was 72·78; 3·62 *per cent.* were able to read only and 23·60 *per cent.* were illiterate. Except for a striking increase of 2,117 in the number of agriculturalists, the statistics do not show any marked difference in the classification of convicts according to their previous occupations. The percentage of convicts sentenced to simple imprisonment and that of convicts sentenced to rigorous imprisonment remained practically the same. The number of convicts sentenced to rigorous imprisonment with solitary confinement and the number who were awarded whipping in combination with rigorous imprisonment fell from 431 and 61 respectively, to 392 and 50. Two hundred and sixteen were sentenced to death, 166 to transportation for life, and 13 to transportation for a term, the corresponding figures for 1925 being 162, 124 and 26. Habitual offenders numbered 8,298 or 35·27 *per cent.* of the direct admissions. An enquiry conducted during the year disclosed the fact that the percentage of recidivism in Burma in relation to offences under Chapters XII, XVI, XVII and XVIII of the Indian Penal Code was twice as great for habitual offenders as for casuals. About 40 *per cent.* of the habituals and about 15 *per cent.* of the casuals released returned to jail within three years. To judge by their ages at the time of their first convictions 30 *per cent.* of the habituals started their criminal careers below 21 years of age and 70 *per cent.* below 30 years of age.

Prisoners.

56. Notwithstanding the substantial increase in the convict population the number of jail offences fell from 17,424 to 14,870. The Criminal Courts dealt with 35 of these against 54 in the previous year. Several factors combined to

Discipline.

reduce the number of offences, the chief of them being improved methods of dealing with prisoners, the institution of the Revising Board, and the prospect of release for employment on ticket-of-leave. While all other offences show a satisfactory decrease, the number of offences relating to assaults, mutiny and escape actually increased slightly in proportion to the population. Twenty of the 35 offences dealt with by Courts were assaults, and 6 were escapes. At Rangoon a convict undergoing a life sentence struck another with a piece of wood and killed him. The assailant received a sentence of 10 years' rigorous imprisonment. At the same jail a convict killed another by driving a chisel into the skull ; for this he got seven years' rigorous imprisonment. At Moulmein a convict hit another on the head with a mallet for refusing to let him go to hospital. The victim died and the Court awarded the assailant an additional term of seven years. A fatal assault took place at Insein towards the close of the year, in which the foreman of the Boot Factory was killed by three prisoners and the manager also received injuries. The assailants were tried and all three of them were sentenced to transportation for life. Twelve escapes occurred during the year, of which one was from inside the jail at Ma-ubin. Ten of these prisoners, as well as two of those who escaped in 1925, were recaptured during the year. Slack supervision and over-confidence in the prisoners were largely responsible for the escapes. The number of disciplinary floggings was reduced to half that of the previous year. The daily average number of habituals rose from 7,137 in 1925 to 8,070. They accounted for 23 out of the 35 offences dealt with by Courts and for 24 of the 40 disciplinary whippings. But of the total decrease of 2,554 in the number of jail offences, habituals were responsible for no less than 2,274 ; so that their conduct may be regarded as satisfactory on the whole. Convict officers employed during the year numbered 3,264 against 2,999 in 1925 ; the number of punishments awarded them showed a decline of 783 compared with the previous year.

57. The total expenditure for the year amounted to Rs. 22·04 lakhs or Rs. 1·80 lakhs more than in the previous year. The total cost per head of guarding and maintaining prisoners, however, declined by Rs. 2-2-0 to Rs. 114-6-0. There was an increase of Rs. 25,000 under cost of establishment, due to the payment of increments earned by the jailor and warder staff as a whole, the employment of Burman warders at the Tharrawaddy and Mandalay Jails as an experimental measure, the appointment of teachers at Rangoon, Mandalay, Myingyan, Bassein and Thayetmyo, for the schools attached to those Jails, and the entertainment of additional staff for the Tharrawaddy Jail under construction. The expenditure on dietary charges showed an increase of Rs. 73,000 over last year's figure, owing to the increased population that had to be fed. The average cost per head, however, fell from Rs. 44-12-10 in 1925-26 to Rs. 44-2-10 in the year under review. Clothing and bedding of prisoners cost Rs. 1·92 lakhs, compared with Rs. 1·49 lakhs in the previous year. The increase was chiefly due to the increase of population and to the supply of bedding and clothing to the ticket-of-leave prisoners sent out to various camps in the province. Charges for moving prisoners similarly advanced from Rs. 64,000 to Rs. 79,000.

Financial.

Other heads of expenditure showed slight increases which were unavoidable in view of the increase in population. The Jail dairies were

worked at a profit of Rs. 6,423 against Rs. 8,387 in the previous year. After meeting prison requirements valued at Rs. 88,611, compared with Rs. 99,571 in the previous year, surplus garden produce sold to the public realized Rs. 12,102. The jails at Rangoon, Tharrawaddy, and Pagan purchased vegetables to the value of Rs. 6,218, the outturn of their gardens not being sufficient for prison consumption. The estimated value of paddy, *dal* and condiments raised by prison labour was Rs. 60,649 against Rs. 56,884 in the previous year. The total cash earnings for the year amounted to Rs. 2·27 lakhs against Rs. 2·08 lakhs in 1925, showing an increase of Rs. ·19 lakh. The value of convict labour and manufactured articles supplied to the Public Works Department and other Government Departments was Rs. ·18 lakh and Rs. 1·59 lakhs respectively as compared with Rs. ·16 lakh and Rs. 1·44 lakhs in the previous year. Towards the close of the year sanction was accorded to the appointment of a Supervisor of Jail Industries, and it is hoped that by a careful re-organization of the industries considerable benefit will accrue to the State. A textile expert was also engaged to re-organize the weaving industry in the jails. The net earnings per prisoner sentenced to labour decreased slightly to Rs. 14-6-4.

Vital.

58. The incidence of illness remained practically the same as in 1925. The death-rate *per mille*, however, increased from 10·30 to 14·58, a figure which has not been surpassed since 1922. Central Jails with a daily average population of 13,319 accounted for 165 deaths. Tharrawaddy returned the lowest death rate (2·92) and Insein the highest (19·78). District Jails gave a total of 116 deaths; the Kyaukpyu Jail returned the highest death-rate (67·67). At four jails, *viz.*, Sandoway, Paungdè, Tavoy, and Meiktila, there were no deaths. Fourteen of the deaths were due to assaults, accidents, etc., 6 died of cholera and 1 of plague. Of the 281 prisoners who died 138 were habituals, 125 casuals, and 18 under-trials. At the time of admission to jail, 94 were in good health, 28 in bad health, and 159 in indifferent health. One hundred and sixty-five were over 16 but under 40 years of age; 97 were between 40 and 60 years, and 19 over 60 years of age. Fourteen prisoners died within a week, another 14 within two weeks, 7 within three weeks, and 13 within four weeks. Of the total number admitted to jails 2,269 or 9·65 *per cent.* were addicted to opium. Of the prisoners discharged during the year, 58·92 *per cent.* gained weight; 28·54 *per cent.* remained stationary and 12·54 lost weight. The special tubercular ward at Myingyan received 45 patients. In all 60 were treated at this ward, of whom 10 were discharged cured, 21 discharged otherwise, 7 died, and 22 remained at the end of the year. The year under review was entirely free from Beri-beri. On the advice of Colonel MacCarrison, C.I.E., M.D., I.M.S., a successful dietary experiment was conducted at Pagan, where Beri-beri had been prevalent since 1919, and the disease was apparently stamped out.

Miscellanous.

59. At the Meiktila Juvenile Jail there were 117 convicts on the 1st January 1926; 136 were admitted, and 135 were discharged, leaving 118 at the close of the year. Only 32 punishments were awarded during the year. The total number of juveniles under 18 years of age admitted to jails with sentences of one year or more was 532 against 335 in 1925. Five schools, intended primarily for men under 25 years of age, were established as an

experimental measure in five of the central jails and helped to increase the daily average number under instruction from 190 in 1925 to 264 in 1926. The schools received favourable reports from the Education Department. The number of convicts released under the remission system was 9,397, compared with 8,749 in 1925. Sixteen, against 10 in the previous year, failed to gain remission. For freedom from punishment for one year 6,370 prisoners, against 4,367 in 1925, were given special remission, and for other reasons 18,596 prisoners, against 10,683 in 1925, earned special remission.

The Burma Prisoners' Aid Society, which has been in existence for four years, found work for 23 released prisoners. The bulk of the aid given by the Society was monetary. Thirty-nine prisoners were given such help, not counting those to whom money was given for passage and clothing.

Five prisoners attempted to commit suicide during the year and four of the attempts were frustrated. There were 9 accidental deaths, four of which were due to natural causes, two to anaphylaxis following the intravenous injection of tartar emetic and the remaining three to lightning.

The total number of religious services held was 1,699, of which 1,431 were for Buddhists, 104 for Christians, 48 for Hindus and 116 for Mahomedans. During the year permission was granted for the feeding of prisoners at Thayetmyo, Sandoway, Thatôn and Mandalay Jails by local charitable gentlemen at times of festivals.

Thirty lads remained at the beginning of the year at the Salvation Army Juvenile Adult Criminal Institution, which continued to do valuable work, and 32 were sent during the year. Of the 62 lads, 32 were released on expiry of sentence, 3 died, and one was returned to jail for bad conduct, leaving 26 lads at the close of the year. A capitation grant of Rs. 5,385 was paid to the Institution during the year.

A Central Revisory Board was constituted during the year and dealt with cases of casuals having sentences of five years and over ; the cases of life convicts, and those sentenced under sections 395 to 402, Indian Penal Code, were, however, excluded. The Board dealt with 475 convicts, of whom, 184 were released. Since the formation of the Revisory Boards, 1,753 prisoners have been released, of whom 81 (43 or 13·48 *per cent.* habituals, and 38 or 2·65 *per cent.* casuals) have so far been returned to jail.

The First Aid classes continued during the year. In all, 23 jailors, 58 warders and 116 prisoners underwent training and the numbers who passed the course were 18, 25, and 85 respectively.

An important experiment was made during the year in the shape of the release of selected prisoners, on their executing bonds, for employment at piece-rates on road-construction and other work under the Public Works Department. The crime-wave of recent years had resulted in great congestion in the jails. The provision of further accommodation, whether permanent or temporary, would have been expensive ; and partly for this reason, partly to test the reformatory effect of disciplined labour under conditions approaching complete freedom, it was decided to resort to a system of ticket of leave. Over 3,200 prisoners were released under the scheme. Of these 361, or about 11 *per cent.* escaped, and 243, or 7½ *per cent.*, were returned to jail for other causes. The lowest percentage of escapes was naturally from the roads on the frontier. Nearly 200 of those who escaped were recaptured. The

quality of the work turned out was good, and there was very little crime of any kind. The indications were, so far as could be judged at such an early stage, that the majority of the men released were making a serious effort to earn an honest living.

An investigation was undertaken into the comparative criminality and severity of punishment between the various provinces of India and Burma. It appeared that whereas in India 626 persons per million of the population were admitted into the jails, Burma gives the high figure of 1,640. Under some of the main offences against the person India had 86 admissions per million, Burma 146. Under theft, India admitted 130; Burma as many as 464. Under robbery, India had 7 admissions, Burma 47; under dacoity India 15, Burma 25. House-breaking and criminal trespass produced 16 admissions in India and 195 in Burma. During 1901 the number of habituals admitted was 20 *per cent.* of the total admissions; in 1911 it rose to 24 *per cent.*; in 1921 to 28 *per cent.* and in 1926 it was 35 *per cent.* The number of prisoners under 21 admitted to jail during 1925, per million of the population, works out to 57 for Bengal, 96 for Bombay, 58 for Madras, 58 for the United Provinces, 165 for the Punjab, 34 for the Central Provinces, 39 for Bihar and Orissa, 41 for Assam and 268 for the North-West Province. The average for India proper works out to 68; the Burma figure is 283.

Civil Justice.

60. One temporary Judge of the High Court having been made permanent, the number of Judges remained at eleven, one of whom was stationed at Mandalay. A second Judge was sent to Mandalay from time to time to form a Bench. The District and Sessions Judge of Akyab was given jurisdiction throughout the Arakan Division, and the Deputy Commissioners, Kyaukpyu and Sandoway Districts, who had previously been *ex-officio* Judges of their respective district courts, became Additional Judges. The new arrangements were found to lead to delay, and further changes were made after the close of the year. Relief was given to the Township Officers in several places by the appointment of separate Township Judges. A Township Judge was constituted for the Kyaukse, Myittha and Sagaing Townships in the Kyaukse District, and another for the Ye-u, Kin-u and Kanbalu Townships in the Shwebo District. The civil jurisdiction in the Shwegyin and Kyaukkyi Townships of the Toungoo District and that in the Pagan and Kyaukpadaung Townships of the Myingyan District, were transferred to two separate Township Judges. Two new Township Judges were also sanctioned for the Tharrawaddy District, so that the charge of Tharrawaddy might be separated from that of Letpadan, and that Minhla might be separated from Gyobingauk and Zigôn. The changes mentioned left little more to be done towards as complete a separation of executive and judicial functions as is possible under present conditions. At the close of 1926 the Judicial Officers of the province comprised 11 Judges of the High Court, 28 District Judges, 16 Additional District Judges, 5 Small Cause Court Judges, 56 Subdivisional Judges, 4 Additional Subdivisional Judges, 132 Township Judges and 41 Additional Township Judges.

Courts.

61. The number of suits instituted in all Courts of the province during 1926 was 69,379, or more than 6,000 less than in the previous year; but their value increased from Rs. 370·18 lakhs to Rs. 461·04 lakhs. There were slight increases in the number of suits filed in the Small Cause Court, Rangoon (10,140 against 10,002), District Courts (805 against 754) and Subdivisional Courts (3,375 against 3,296); but all other Courts showed decreases, mostly in suits for money and moveable property of small value. Suits instituted in Township Courts fell by nearly 5,000 to 36,609; in Small Cause Courts outside Rangoon by 1,804 to 17,842; and in the High Court by 24 to 608. With fewer new suits to be heard, most Courts were enabled to reduce their heavy arrears; the Rangoon Small Cause Court managed to do so in spite of an increase in the number of suits filed. But the total number of suits disposed of by subordinate Courts outside Rangoon was less by 5,000 than in 1925, and the Hon'ble Judges considered the reductions in the pending file disappointing. The position in the different classes of Courts, excluding the High Court, is shown in the table appended :—

Suits.

Courts.	Pending at the beginning of 1926.	Disposed of during year.	Pending at the end of the year.
Rangoon Small Cause Court ...	1,911	10,772	1,560
District Courts	356	787	394
Subdivisional Courts	836	3,621	1,195
Township Courts	3,770	38,093	2,754
Small Cause Courts outside Rangoon	1,069	18,434	707

The average duration of contested suits in all Courts of the province was 83 days, or four days less than in 1925. All Courts, except Small Cause Courts outside Rangoon, contributed to the reduction. The figures of duration, with the figures of the previous year in brackets, are:—Small Cause Court, Rangoon, 99 (142); District Courts, 204 (215); Subdivisional Courts, 129 (132); Small Cause Courts, 45 (43); Township Courts, 76 (80).

The proportion of suits instituted to population was lower than at any time since 1919, when the rapid increase of litigation began which continued almost unbroken until 1924. The average value of suits in 1926, Rs. 670, was much higher than it has ever been before.

62. The appellate work of District Courts continued to increase. There were 5,154 appeals for disposal, of which 4,376 were decided, leaving 778 pending, or about the same number as at the end of 1925. The decisions of the lower courts were confirmed in nearly 62 *per cent.* of the appeals disposed of—a sign that the work of the subordinate judiciary was improving—and reversed in 26 *per cent.* The number of miscellaneous appeals disposed of by District Courts was 527. The average duration

Appeals.

of regular appeals was 68 days, against 190 days in the previous year; but the latter figure was abnormal, and a truer comparison would be with the 64 days duration in 1924.

The High Court.

63. Six hundred and eight civil regular suits were filed on the Original Side of the High Court, and 713 were disposed of against 632 in the preceding year. The pending file was thereby reduced to 448 suits. The value of suits continued to show a steady increase, and aggregated Rs. 164½ lakhs, one suit alone being valued at Rs. 50 lakhs. Thirty-two *per cent.* of the suits disposed of were contested; the duration, which was 269 days, showed a considerable improvement. On the Appellate Side 245 first appeals were disposed of, leaving 314 pending at the end of the year, against 193 in the previous year. The decisions of the original courts were confirmed in 63 *per cent.* of these appeals. There were 1,507 second appeals for hearing, of which 859 were decided. The duration of first appeals in Rangoon was 279 days, and that of second appeals 218 days; for Mandalay the corresponding figures were 178 and 132. The number of applications for execution rose further to 618; 296 were infructuous, and the amount realised by the rest was under Rs. 8 lakhs. Insolvency applications increased by 59 to 278, but only 160 were dealt with. The miscellaneous work of the High Court included 32 applications for probate, 92 for letters of administration, 22 under the Registration of Business Names Act and 14 under the Guardians and Wards Act. Of 35 appeals to the Privy Council, six were disposed of, 3 were dismissed for default or failure to furnish security, and 5 were pending at the close of the year, excluding 10 cases despatched to London and 11 still under preparation in Rangoon.

General.

64. The cadre of judicial officers, which had been found inadequate for the work to be done, was greatly strengthened by the increase of the Burma Judicial Service to 87 appointments, and of the Subordinate Judicial Service to 124. The vacancies were filled as quickly as possible, but the shortage of experienced judges cannot be entirely made up until the newly recruited officers have been fully trained. Buildings completed for judicial officers included court-houses at Pyinmana, Shwebo, Sagaing, Labutta and Nattalin. A large new building for the Rangoon Courts, civil and criminal, was begun, as were the court-houses at Bassein, Kyônpyaw, Prome, Sumprabum and Fort Hertz. The total receipts from Courts, civil, criminal and revenue, amounted to Rs. 45·55 lakhs, and the expenditure, including the capital cost of buildings, to Rs. 68·41 lakhs. At the end of the year there were 2,136 legal practitioners on the rolls of the High Court, including 406 advocates and 996 third grade pleaders. The imminent closing down of the admission of third grade pleaders and the decision to dispense with the preliminary educational qualification resulted in an enormous influx of candidates for the examination.

Registration.

General.

65. The Financial Commissioner continued to hold the office of Inspector-General of Registration throughout the year. A new Sub-Registration Office was opened at Tazè in the Shwebo District. Section 35 of the Indian

Registration Act was amended so as to enable any Sub-Registrar notified by the Local Government to act as Registrar in respect of documents the execution of which is denied. There was no other change of importance in the Act and Rules.

Deeds Registered.

66. The total number of compulsory registrations affecting immoveable property increased by 7·55 *per cent.* to 119,711 and the value of the instruments by 10·47 *per cent.* to Rs. 20·62 crores. Upper Burma showed a greater proportionate increase in the number of compulsory registrations than Lower Burma, but the instruments were of smaller value. The number of instruments of mortgage registered in 1926 was 63,680, the highest on record. Floods and bad harvests were said to be responsible for the increase. Instruments of gift of immoveable property, which, as has been mentioned in previous years, are sometimes used by Burman Buddhists as substitutes for wills, increased both in number and value. The number of such deeds was 1,576 valued at Rs. 30·64 lakhs. Instruments of sale of the value of Rs. 100 and upwards numbered 50,091, and were valued at Rs. 10 crores. The total number of optional registrations affecting immoveable property rose by 16 to 965. There was one prosecution, against *nil* in the preceding year.

Income and Expenditure.

67. The total income for the year was Rs. 6·51 lakhs, against Rs. 5·94 lakhs in 1925. The expenditure rose from Rs. 1·63 lakhs to Rs. 1·67 lakhs, the ratio of expenditure to income being 25·70 *per cent* as compared with 27·38 *per cent* in 1925. The net income increased from Rs. 4·31 lakhs to Rs. 4·84 lakhs.

Joint Stock Companies.

68. Twenty-six joint stock companies were registered during the year 1926-27, against seventeen in the preceding year. The total authorised capital of the companies registered, however, fell from Rs. 96·90 lakhs to Rs. 81·28 lakhs. Four of the new companies were connected with banking, loans or insurance business, three were electric supply companies, and three had for their object the planting of tea, coffee or rubber. Seven companies were wound up during the year. Two associations not for profit were registered, bringing up the total to 21. Sixteen companies increased their capital, the aggregate increase of paid-up capital being Rs. 29 lakhs ; and three companies reduced their capital. There were eight additions to the list of companies established outside British India, which numbered 180 at the end of the year. There was no prosecution under the Indian Companies Act.

Local Boards Administration.

District Councils and Circle Boards.

69. The first year in office of the newly-elected District Councils witnessed no great changes in the administration. The Burma Rural Self-Government Act of 1921 empowers the District Councils to delegate powers and functions to the Circle Boards, but mainly owing

to lack of funds no effective delegation has yet been made. The Circle Boards, which were intended to play an important part in rural local administration, have in effect been nothing more than colleges of electors for the indirect election of District Councils. Still less have the village committees been given any share in rural self-government. To remedy these defects, therefore, the Local Government formulated proposals for the assignment of powers and duties, together with definite sources of revenue, to the Circle Boards ; and these, with several kindred proposals, were referred for the advice of the Local Government Advisory Board after the close of the year under review. The audit reports on the District Funds were hardly more satisfactory than in the previous year. Not only were there many serious defects in the maintenance of accounts, and laxity of supervision leading to embezzlements in several districts, but it was reported that when a case of fraud or loss of revenue was brought to light the officers of the fund were loth to take any adequate action. The causes of these defects have been discussed in former reports, and among the questions referred to the Local Government Advisory Board were those of increasing the efficiency of the office establishments, and attracting the most intelligent and energetic men of each place as members of the local bodies. Some District Councils again failed to spend in full the appropriations made for the maintenance of roads ; others found their closing balances swollen by unspent deposits which the Public Works Department was obliged to return because it had not the staff to carry out the works for which they were intended. Three District Councils had their own engineers ; but for the most part local bodies had to rely on the agency of the Public Works Department, which was fully occupied with a heavy programme of provincial works. To avoid the inconvenience of depositing funds which it may not be possible to spend, it was arranged that in future money should not be withdrawn from the balances of District Funds before it is actually required. Provincial contributions to District Funds again increased. These contributions are determined by the relative poverty of the different funds, and are disbursed through the heads of the four departments chiefly concerned, namely, Education, Public Health, Medical and Public Works. The Akyab District Council, whose property had suffered severely in the cyclone of May 1926, was given a special contribution for the reconstruction of schools, hospitals and bazaars, as well as a loan of Rs. 60,000 free of interest. The latter was repaid before the end of the year. Two hundred and twenty-six new vernacular schools were opened in poor and backward localities with aid from provincial funds, in accordance with the programme of expansion recommended by the Vernacular Education Committee of 1924. The total number of new schools opened in the first two years of the quinquennium to which the programme relates was 500. The scheme for Joint School Boards for municipal and rural areas found little favour, and all but four of the District Councils preferred to have separate boards for rural schools. The two Acts making the vaccination of infants compulsory were extended to two more districts, making a total of 22 out of the 28 districts administered by District Councils. The increased number of meetings held by the Councils, and the better average attendance thereat, showed that members took more interest in local affairs. This naturally resulted in higher expenditure on travelling allowance, which had been reduced in the two preceding years.

Municipal Administration.

Corporation of Rangoon.

70. There were no changes in the constitution of the Corporation or in the area under its control. The margin between ordinary receipts and ordinary expenditure widened; receipts amounted to Rs. 85·84 lakhs, or over Rs. 5 lakhs more than in the previous year, and expenditure to Rs. 82·18 lakhs, a rise of a little less than Rs. 2 lakhs. The incidence of taxation per head of population rose from Rs. 16-15-4 to Rs. 17-11-0. A sum of 16·93 lakhs was spent on capital works, of which the principal were the Scott Market and the new municipal offices and council chamber. The former was completed, and good progress was made with the latter. Work was started on a new market at Lanmadaw, buildings for the fire brigade, and a building intended to accommodate 354 of the Corporation's labourers. The high level service reservoir at Kokine was completed shortly after the end of the year and taken into use. The total length of roads in charge of the Corporation was increased to 123 miles by the taking over of 6½ miles from the Development Trust. A sum of Rs. 1·05 lakhs was spent on the re-construction of Bow Lane. Sections of two important thoroughfares, Upper Pazundaung Road and Kemmendine Road, were raised and widened and part of Edward Street, in the heart of the business area, was completely rebuilt. The remetalling, repairing and tarring of roads were carried out at a cost of over five lakhs of rupees, and surface drains were improved. Three hundred and thirty-two new electric street lights were installed. Parks and gardens were maintained in fair order. The number of permits granted for new buildings declined to 1,074. The use of motor transport for conservancy purposes was extended.

The possibility of drawing much-needed additional supplies of water from the Yunzalin River was explored by a firm of consulting engineers engaged by the Local Government, but their report on the project had not been received at the end of the year under review. The Hlawga Lake and the Victoria Lake, from which water is obtained at present, were kept in good order. A six-inch block main in the city was lowered during the re-construction of 42nd Street, and two other mains were relaid. In the hot weather of 1926 there was an outbreak of cholera in the villages around the Hlawga Lake and it became necessary to chlorinate the water. The precautions taken were apparently effective, for although the incidence of cholera in Rangoon was severer than in the previous year, this was due rather to an outbreak at Dalla, on the opposite side of the river, than to any infection introduced from the Hlawga Lake. The health of the city, generally speaking, was far from satisfactory. The number of births in 1926 increased by nearly a thousand to 7,313, and the number of deaths decreased slightly to 12,231; but the ratio of infants who died in their first year rose from 261·73 to 320·39 per thousand births. There was a severe outbreak of diarrhœa and dysentery in the rains, and the number of deaths from these diseases, normally between 70 and 80 a month, rose in June to 220 and in July to 420. This fact, among other reasons, led the Local Government to appoint a committee to investigate public health conditions in Rangoon. The outbreak was attributed in different quarters to the plague of flies, which was an abnormal feature of the early rains of 1926 throughout the province, to carriers and contacts, and to the pollution of the Hlawga

water-supply after heavy rain. The Committee, which reported at the end of the year, considered that each of these factors played its part in the epidemic, and made a number of suggestions regarding the improvement of housing conditions, water-supply, disposal of rubbish and night soil and other matters. Plague and small-pox were much less severe than in the previous year ; the former accounted for 257 deaths and the latter for 42, against 620 and 630 respectively in 1925. On the other hand, the number of deaths from cholera increased from 60 to 149. Bad housing conditions were the main cause of the 1,152 deaths from tuberculosis. The accommodation of the Contagious Diseases Hospital was less severely taxed than in 1925, and the percentage of recoveries from such diseases as cholera and plague was most encouraging.

The total number of vaccinations performed in the year ending March 31st, 1927 was 85,320 against 82,579 in the previous year. Of the total, 60,019 were primary vaccinations. The percentage of success was 98·38 in primary vaccinations and 42·36 in re-vaccinations. More than half the people vaccinated were passengers on incoming steamers.

The fire brigade attended 92 fires, which inflicted loss to the extent of Rs. 14·86 lakhs. Extensive damage was done by a fire at Ahlone, where the failure of the water-supply made the efforts of the fire brigade almost useless. An account of the finances of the Corporation is contained in paragraph 145 below.

Other Municipalities.

71. The number of municipalities, outside Rangoon, remained at 57, with a total membership of 807. Out of this total 636 were elected, 89 co-opted, 79 nominated, and 3 appointed *ex-officio*. Seventy-four of the members were Government officials. Out of 1,497 meetings held during the year, 66 were abortive for lack of a quorum, as compared with 32 out of 1,516 meetings in the previous year. The constitution of the Insein Municipal Committee was revised and the Burmese community was given larger representation, while the number of co-opted members was reduced from two to one. The boundaries of the Nattalin Municipality were extended so as to include certain mills and houses which had previously escaped municipal taxation ; and the old cantonment at Thayetmyo was included in the municipality.

In forty municipalities and notified areas the streets were lighted by electricity, but the important municipality of Bassein was still unable to come to terms with the local supply company. The use of motor transport for conservancy purposes was extended. Fifteen municipalities employed motor transport for day conservancy, and nine for night conservancy, while two committees were considering further extensions of the system. The Provincial Public Health Board made grants to twelve committees, five of which were in Upper Burma, for the improvement of water supplies. No new drainage scheme was undertaken, and the general level of sanitation remained low. Only six municipalities had full-time health officers, and eleven denied themselves the advantage of co-opting Government medical officers as members of their committees. Little improvement can be expected in sanitary conditions until each town has a health officer with sufficient powers. The neglect of the Taungdwingyi municipality to deal adequately with an outbreak of small-pox made it necessary to give emergency powers to the local officers of Government. An epidemic of cholera was partly responsible for a rise in the death-rate in towns, while the infant mortality rate

was the highest recorded in the past five years. Several hospital building schemes were held up owing to the inability of the local authorities to raise funds to supplement the grants which the Local Government was prepared to make ; but a notable exception was Insein, where a Burmese gentleman gave a lakh of rupees towards the building of a hospital. Serious fires broke out at Tavoy, Prome, Paungdè, Nyaunglebin and Pyinmana. That at Tavoy destroyed 241 buildings, and the damage was estimated at Rs. 50 lakhs. At Paungdè the fire destroyed the municipal *ngapi* bazaar and many other buildings.

The number of notified areas was 19, as in the previous year. There was no development of importance in their administration. An account of their finances, and of those of the municipalities, will be found in paragraph 146 below.

Military.

72. The strength of regular troops in Burma showed very little change from the previous year. On the 31st March, 1927, it amounted to 6,472, of whom 1,955 were European, and 4,517 Indian or Burman. The Auxiliary Force, India, contained 3,212 adults, of whom 935 were classified as efficient and 1,361 were reservists. There were also 75 cadets.

Marine.

Light-houses and Light ships.

73. The R.I.M.S. "Clive" was the station vessel up to the 3rd November 1926, when she was withdrawn permanently by the Government of India. This withdrawal entailed considerable difficulty in carrying out light-house work. The Burma Government's trawlers "Lady Craddock" and "Arakan," which had to be used in place of the R.I.M.S. "Clive," are not suitable for tending the lights, owing to their small size, their limited accommodation, the smallness of their crews and the lack of suitable boats for conveying heavy stores. The difficulty was temporarily enhanced when, in February 1927, the B.G.S. "Lady Craddock" was lent to the Government of India to convey the Advisory Light-house Engineer and his party on a tour of inspection of the coast lights of India, Burma and Ceylon, a duty on which she was still employed at the close of the year under review. Another important result of the withdrawal of the R.I.M. station ship was the cessation of the monthly inspections which the light-houses and light-vessels used to receive from her Commanding Officer and Senior Engineer Officer, and of the visits of a medical officer. All the light-houses and light-vessels were maintained in an efficient condition during the year, and the health of the light-keepers and of the crews of light-vessels was good. The question of converting the Green Island light into an unattended light by installing the Aga automatic system of lighting was postponed, pending the taking over by the Government of India of entire control of the light-houses on the Burma coast. The new light-vessel "Thibaw," which relieved the "Martaban" at the China Bakir station in September 1926, is fitted with an Aga automatic acetylene gas light visible at 12 miles, and with a diaphone fog signalling apparatus. The installation of this powerful light put an end to complaints

of the insufficient lighting of the approaches to the port of Rangoon. The new light-house at Double Island was completed, and the old building was dismantled. The light-vessel "Kemmendine" stationed at Spit Shoal was found to be leaking badly and was brought to Rangoon for repairs. The condition of her hull, however, was found to be so bad that it was proposed to withdraw her permanently from the service on the arrival of the new light-vessel "Mindon." The total expenditure on the Burma coast lights rose from Rs. 5·67 lakhs in 1925-26 to Rs. 7·92 lakhs in the year of report. This large increase was due to the inclusion for the first time of the cost of vessels employed in tending the lights. Prior to April 1926, the cost of the light-house tender, which was invariably a R.I.M. vessel, was borne by the R.I.M. estimates. Receipts from coast light dues fell from Rs. 7·44 lakhs to Rs. 6·94 lakhs. The annual *pro forma* account of the Burma coast light dues showed a loss of Rs. 2·35 lakhs on the year's working, against a loss of Rs. 43,050 in 1925-26.

Rangoon Port Trust Administration.

74. The prosperity of the Port of Rangoon was well maintained, though the volume of traffic declined a little from the high record of 1925-26. The number of steamers entering the Port was 1,448, or 65 less than in the previous year; and their tonnage decreased by ·24 million tons to 3·81 million tons. The number of sailing ships increased to 192. Of the total number of steamers entering, 1,439 carried cargoes for Rangoon. The sea-borne trade of Rangoon amounted to five million tons, of which 1·72 million tons passed over the Port Commissioners' premises. In addition the river-borne traffic handled amounted to ·84 million tons and the rail-borne traffic to ·61 million tons. The total traffic, 3·18 million tons, was very little less than the "record" figure of the previous year. The number of passengers landed at Rangoon from seaports (338,529) showed a material increase; the number of those embarking (289,881) was slightly lower than in 1925-26. With a view to checking thefts from cargo-boats, a system of licensing tindals for such boats was introduced at the beginning of 1927.

The ten-year programme of improvements to the port, estimated to cost three crores of rupees, was mentioned in the review for 1925-26. The coal strike in England delayed the delivery of the steel-work required for the various schemes, and the construction of a passenger depôt was held up by the existence of easements on the site; but in spite of these handicaps considerable progress was made. The reclamation of 9½ acres of land for the new import salt depôt at Pazundaung was completed, and the foreshore was protected by mattresses in preparation for revetment. A large proportion of the roads, surface drains and water mains required for a depôt for inland vessels traffic was completed, and the foundations of various buildings there were laid. Among the projects outside the ten-year programme, work on the reclamation of King's Bank was advanced The foundation mattress work was finished, and a large quantity of stone for the apron and the body of the wall was sunk. Sixteen acres of submerged land were acquired for the training wall. Four sites were purchased for officers' residences, and the construction of new offices for the Port Commissioners proceeded throughout the year. Some anxiety was occasioned by a report of the Chief Engineer of the Port Trust, calling attention to the possible effects on the harbour of the river-training operations carried

on by the Forest Department at the head waters of the Rangoon River. Expert advice was obtained from a firm of engineers in England, and a proposal to set up an authority to administer the Irrawaddy and Rangoon river systems and to co-ordinate conflicting interests was submitted to Government at the end of the year.

Rangoon Pilot Service.

75. The finances of the Rangoon Pilot Fund are dealt with in paragraph 149 below. There was a small deficit on the year's working of Rs. 7,083, due to the increase of the rebate on pilotage fees from 10 *per cent.* to 20 *per cent.* effected from the 1st April 1926. The reduced tonnage of ships entering the port also contributed in a minor degree to a drop of Rs. 1·37 lakhs in the receipts.

Minor Ports.

76. Besides Rangoon, there are eight smaller ports in the province—Moulmein, Bassein, Akyab, Tavoy, Mergui, Kyaukpyu, Sandoway and Victoria Point—which together dealt with some 11½ *per cent.* of the foreign trade of the province during the year under review, and with nearly 17 *per cent.* of the trade with India, as well as with intra-provincial coasting trade. The number of vessels of all kinds entering these minor ports during the year was 2,573, with a total tonnage of 1,493,916 ; while 2,128 vessels with a total tonnage of 1,508,983 cleared.

Commercial Marine: shipping.

77. Repeated voyages are taken into account in the statistics given in this paragraph, and coasting trade means trade with Indian ports, whether British or not. The number of vessels entering ports in Burma fell very slightly from 4,208 in 1925-26 to 4,203 in the year of report, and their aggregate tonnage from 5,740,935 to 5,315,756. The number of vessels clearing from ports in Burma fell similarly from 4,176 to 3,753, and their tonnage from 5,695,449 to 5,295,933.

The total number of vessels engaged in foreign trade which entered the ports of Burma was 525, with an aggregate tonnage of 1,391,550 against 536 vessels with an aggregate tonnage of 1,457,876 in the previous year. The total clearances numbered 621, aggregating 1,655,422 tons, against 648 with a tonnage of 1,803,689 in 1925-26. Of the vessels entering, sailing ships numbered 60 of 7,813 tons, compared with 36 of 7,780 tons ; of the vessels clearing, sailing ships numbered 83 of 11,783 tons against 53 of 9,342 tons in the previous year. The number of vessels entering Rangoon from foreign ports fell from 394 to 382 and their tonnage from 1,220,496 to 1,194,946 ; the number clearing for foreign ports also fell from 501 to 469 and their tonnage from 1,604,490 to 1,469,353. Four sailing ships engaged in foreign trade, with a total tonnage of 1,111, entered the port during the year, and 15 with a total tonnage of 4,067 cleared. In the previous year no sailing ships entered the port and only 2 of 298 tons cleared.

The number of vessels engaged in the coasting trade which entered the ports of Burma rose slightly from 3,672 to 3,678 while their tonnage fell from 4,283,059 to 3,924,206. The number which cleared fell similarly from 3,528 to 3,132 and their tonnage from 3,894,760 to 3,640,511. Of the vessels entering, sailing ships numbered 1,686 of 67,177 tons against 1,500 of 64,360 tons in 1925-26, and of those clearing 1,214 of 53,765 tons were sailing ships against 1,461 of 63,618 tons in

the previous year. Of the vessels engaged in the coasting trade 1,053 steamers with an aggregate tonnage of 2,612,973 entered Rangoon, against 1,123 with a tonnage of 2,856,021 in the previous year ; and 968 steamers aggregating 2,305,007 tons cleared, against 1,019 steamers of 2,454,189 tons in 1925-26. The number of sailing ships that entered the port rose from 142 to 195 and their tonnage from 9,794 to 13,921 ; the number of sailing vessels which cleared also rose from 155 to 188 with a corresponding rise in tonnage from 10,480 to 12,590.

The number of British vessels, excluding native craft, which entered the ports of Burma from foreign countries fell from 347 to 339 ; native craft rose from 3 to 7. The number of foreign vessels, excluding native craft, fell by 29 to 157. The decline was shared by nearly all nationalities. One Spanish and 2 Yugo-Slav vessels visited the province during the year of report : there had been none in the previous year. Greece, which had sent two vessels to Burma in 1925-26, and Russia, which had sent one, sent none in 1926-27. Vessels under the Dutch, German, Japanese, Norwegian, Danish and Swedish flags fell from 55, 10, 92, 8, 3 and 5 to 44, 5, 85, 6, 2 and 1 respectively, while those under the Italian flag rose from 9 to 10. There was one American vessel as in the previous year.

In the coasting trade, the number of vessels entering with cargoes under the British colours, fell from 1,845 to 1,692 ; foreign craft fell from 173 to 169, and native craft from 1,340 to 1,259.

Commercial Marine: Wrecks and Casualties.

78. During the year of report casualties to sea-going vessels within the port of Rangoon numbered 22, all of a minor nature. Nine of the vessels were in charge of licensed pilots and twelve were in charge of assistant harbour masters. These 21 cases were enquired into departmentally ; in one case the pilot concerned was censured and in another the assistant harbour master in charge of the vessel was directed to use more caution in future.

Outside Rangoon, steamers and launches were involved in 9 collisions. There was no loss of life. The attention of the Local Government was drawn to the increasing frequency of accidents due to rival launches racing against each other to obtain passengers. Exemplary punishment was meted out to the serangs of two launches which collided twice within the space of two months ; their certificates of competency were cancelled and they were debarred from appearing again for the examination for serangs' certificates for a period of three years. Yet more drastic action was later found necessary, and it was decided that ordinarily the certificates of serangs guilty of racing should be cancelled without opportunity of regaining them. A flat which struck a rock in the Chindwin River below Kani and sank, while in tow of a launch, and a house-boat which sank at Daga in the Bassein District, were successfully salvaged.

Government Steamers and Launches.

79. Excluding the light vessels and the Public Works Department dredgers and cargo boats which are maintained by that department, the year opened with 210 Government vessels of all descriptions. Twelve motor boats, one motor launch and one barge were added to the fleet during the year, thus leaving a total of 224 vessels of all kinds at the end of the year. These were made up of two steam trawlers, two inland steamers,

80 steam launches, 1 steam barge, 102 motor boats and launches, 15 house boats, 14 flats, 3 barges, 2 buoy vessels, 1 mooring boat, 1 rock smasher and 1 water boat. B.G.S. "Lady Craddock" which was hired to the Director, Royal Indian Marine, Bombay, from July 1925, was returned to the Local Government in January 1927. The vessels working under the various departments were in good condition and continued to be fully employed. The fuelling arrangements carried out by the Forest Department were, as usual, satisfactory. The value of stores received in the Marine Store Godowns at Mandalay, Bassein and Rangoon was Rs. 5·25 lakhs against Rs. 5·73 lakhs in the previous year; and the value of stores issued from the store godowns amounted to Rs. 2 lakhs against Rs. 2·67 lakhs in the previous year.

Marine Works and Surveys.

80. In the port of Rangoon, the dredger "Cormorant" worked in the Monkey Point Channel, the Dunneedaw reach, the western approach, the Dalla fixed moorings locality and the approach to the Kanaungto creek, and removed over a million tons of sand and silt. A depth of not less than 14 feet was maintained in the principal channels of the river. The dredger "Hastings" worked on the berths at the wharves and jetties, and dredged 180,415 tons of silt. New surveys of various parts of the river bed, undertaken and completed during the year, disclosed on the whole a satisfactory state of affairs. The new King's Bank groyne had the effect of steadily deepening the Monkey Point channel and the Dunneedaw reach and of forming a channel across the Hastings shoal in continuation of the line of the groyne. The conditions in the inner harbour, which was sounded in June and July 1926, compared unfavourably with those revealed in March 1926. The 30 feet contour was found to have intruded in patches into deeper water. The survey of the Bassein creek carried out at the end of 1925 and the beginning of 1926 showed a slight general improvement of navigability everywhere except for a section about 8 miles from the Rangoon River end of the creek.

CHAPTER IV.

PRODUCTION AND DISTRIBUTION.

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Agriculture.

Occupied and Cultivated Area.

81. The occupied area of the province again increased by over a quarter of a million acres to 20·22 million acres. By far the greatest part of the extension took place in Lower Burma. Apart from an increase in the Lower Chindwin District due to a change of the district boundary and accompanied by a corresponding decrease in the Shwebo District,

Pegu showed the greatest increase (57,000 acres), followed by Ma-ubin and Myaungmya. The fallowed area represented 18·49 *per cent.* of the occupied area of the province, the proportion in Upper Burma being 34·47 *per cent.* and in Lower Burma 5·49 *per cent.* These figures are slightly under those for the previous year. In Akyab there was an increase of 13,000 acres in the fallowed area owing to the cyclone of 1926. An increase of 20,000 acres in Tharrawaddy was due to floods. Shwebo and Lower Chindwin Districts showed increases of 18,000 and 30,000 acres respectively following unfavourable rains. The fallowed areas in Magwe, Myingyan and Yamèthin were substantially reduced owing to a good season. The net area sown, *i.e.*, the difference between the occupied and the fallowed areas, increased by 283,000 acres to 16·49 million acres; while the net matured area for the province was 15·64 million acres, an increase of ·36 million acres. The area sown with rice increased from 11·56 to 11·80 million acres. Groundnut cultivation continued to expand, and reached 523,000 acres in spite of unfavourable rains in the dry zone. The area under gram increased by roughly 70 *per cent.* to 200,000 acres, owing to good late rains which made it possible to sow this crop on land which would ordinarily have carried a rains crop. Millet fell from 701,000 acres to 665,000; fodder crops, early and late sesamum, and cotton, which like millet are grown principally in the dry zone districts, all showed substantial decreases, through deficient early and middle rains. Cotton and one kind of bean (*pebyugale*) were adversely affected by the poor prices obtained. Tobacco cultivation increased from 82,000 acres to 101,000, which is still less than the area cultivated with this crop in 1924-25. Wheat continued to increase in popularity owing to a good market and was sown on 62,000 acres, an increase of 28 *per cent.* The area under rubber further rose from 79,000 acres to 86,000, owing to the favourable prices obtained.

Area Irrigated.

82. The net area irrigated was 1·467 million acres, or an increase of 2·77 *per cent.* Part of the Ye-u Canal Division was transferred from Shwebo to the Lower Chindwin District; a decrease of 1,078 acres in the combined irrigated areas of the two districts was attributed to unfavourable rainfall, which affected the supply of water from the old Mu Canal. Government canals in Minbu and Yamèthin yielded increases in the area irrigated of about 2,500 acres each, due to the construction of new watercourses in Minbu and to heavy rainfall in Yamèthin. Failure of the early rains in Mandalay District resulted in a decrease of 1,306 acres in the area irrigated from Government canals. There was an increase of 7,833 acres in the area irrigated from private canals. In the Minbu District the increase was due to the construction of new watercourses, and in Magwe, Yamèthin and Myitkyina to good rainfall. In Pakôkku there was a decrease due to damage by heavy rains, and other decreases in Myingyan and Shwebo Districts were the result of deficient rainfall. In Bhamo District cultivable land was taken up for residential purposes. The areas served by Government and private tanks profited by good late rains. About 94 *per cent.* of the total irrigated area of the province was under rice, showing an increase of 39,000 acres over the previous year. This increase was mainly due to the beneficial effect of the heavy late rains on areas irrigated from tanks and small private works. There were marked increases also in the irrigated areas under wheat and *jowar.* During the year new watercourses were constructed in the Môn and

Man canals in the Minbu District, and in the Ye-u canal system in the Shwebo District. The Nwetame canal in the Minbu District, which was abandoned by Government, was repaired by the cultivators. In Kyauksè the remodelling of the Pyaungbya and Paleik canals and the Letwe distributary was in progress ; and a new distributary was under construction in the Shwebo Canal Division.

The Agricultural Department.

83. There was no change of importance in the organization of the Agricultural Department, which was overhauled in 1925-26. A post of cotton Technologist was created and filled by a Burman officer trained at Bombay. There were 46 students at the Agricultural College, Mandalay, 20 in the first year class, 15 in the second, and 11 in the third. All the third year students obtained the Agricultural College Diploma, and were appointed Senior Agricultural Assistants. Eight stipends were withdrawn from second year students and five from first year students for unsatisfactory work. Twenty applicants were chosen by a Selection Board at the end of the year for admission to the College. There was some slackness in attendance at lectures, but otherwise the discipline of the students was good, and the quality of the graduates was regarded as satisfactory. No further progress was made with the idea of affiliating the College to the University of Rangoon, owing to the difficulty of obtaining Intermediate candidates as entrants. The first batch of graduates, numbering eighteen, completed the four years course of the Pyinmana Agricultural School. This school, which is under the control of the American Baptist Mission, teaches gardening in the first year, farm crops in the second, animal husbandry in the third and advanced crop work in the fourth. There were 23 enrolments in 1926 and 31 in 1927. The subsidy from Government amounted to Rs. 18,000 for recurring expenditure and Rs. 6,625 for non-recurring. Two farm schools for cultivators, with ten pupils each, were started at Hmawbi and Mahlaing at the end of the year, and the training of adult cultivators at Central Farms continued.

Agricultural Research.

84. Perhaps the most important work undertaken by the Agricultural Department during the year was towards the improvement of the quality of the rice crop by the isolation of profitable strains and by increasing the production of strains previously selected. A growing appreciation of the benefits of a pure seed supply was reported on the part of the larger landlords in Lower Burma, and many of them bought the department's seed in order to supply their tenants. Trials with one new strain in Pegu, Hanthawaddy and Insein gave an increased yield of 5 to 11 baskets over unselected varieties. Millers paid premiums of Rs. 5 to 10 for the new strains, and 80 rice millers agreed to erect placards to inform sellers that these premiums would be paid. To multiply the new strains land was acquired for five new seed farms, which will form a useful link between the central farms and the cultivator. Areas excluded from grazing grounds, placed at the disposal of the Agricultural Department, and let to tenants amounted to 3,357 acres at the end of the year. Experiments with manures gave more promise of success than hitherto. Cattle manure does not suffice for more than one-tenth of the rice area, and as most of the possible rice-growing lands in the province have already been developed, either the yield per acre must be increased or exports must diminish as the population grows. Until recently, despite many

experiments, it has been impossible to find a manure that would yield a profitable return, but trials during the year of a synthetic manure prepared from atmospheric nitrogen seemed to give more promise of success, and it was proposed to continue them. Experiments for the improvement of dry zone crops, such as cotton, gram, groundnut, sesamum and beans, were greatly hampered by the unfavourable season. Good results continued to attend the gram strain first introduced in 1921 and cultivation of this crop increased rapidly, helped by the factors mentioned in paragraph 81. Experiments with erect types of groundnuts, suitable for soils where the spreading types cannot be grown, continued at Tatkôn and Allanmyo. A campaign against smut in *jowar* was carried on in districts where the seed is used for food, and sulphate of copper powder was distributed on a wide scale. The old problem of eliminating the prussic acid content from Burma beans was abandoned as insoluble, and it was decided to cut the Gordian knot and concentrate on the selection of other varieties which should give as high a yield. Hmawbi experimented with *Kapok* fruits, various fodder crops and the West African oil palm. The efforts of the Mahlaing farm were devoted to cotton, groundnuts, beans and *jowar*. At Padu the wheat-crop was a total failure owing to unfavourable rainfall. This farm also experimented with poultry, and found the white Leghorn better than the Rhode Island Red. Sa-aing was chiefly engaged with trials of different varieties of tobacco. The Agricultural Chemist investigated, among other things, the production of citric acid from citrus fruits, the oil content of varieties of groundnut and the composition of the lime-stones of Burma. Botanical work continued on paddy and leguminous crops. Some exotic paddies from America were discarded as unsuitable. In the Mycological department investigation was made into the internal boll disease of cotton, and two fungi were found associated with the disease. The red cotton bug was thought to be a carrier. Progress was made in the direction of controlling mosaic disease of sugar-cane. The entomological section tackled various pests of paddy, sugar-cane, cotton, and coconuts. Sericultural work continued at Maymyo. Rearing of silkworms was somewhat restricted by the necessity of supplying mulberry cuttings for new nurseries in the Prome District. Seed cocoons and eggs were supplied to Paukkaung, Leiktho and Lashio, and help was given to a nursery started by the American Baptist Mission in the Tavoy District. Delay in the construction of buildings made it impossible to start silkworm rearing at the new nursery near Paukkaung in the Prome District. The Agricultural Engineering Department experimented with water screws, wind mills and agricultural implements, and carried out demonstrations in the districts.

Seed Distribution and Demonstration.

85. The distribution of pure seed proceeded apace, and the acquisition of land for new seed-farms has already been mentioned. Booklets on "Crops and Cultivation" and "Crop pests and diseases" were published in English and Burmese, and sold to the public. In the Southern Circle 41 controlled yield tests and demonstrations on cultivators' land were conducted. Village meetings were held to explain the benefits of pure seed, and 20 seed farms, comprising 1,124 acres, were at work. In the Irrawaddy Circle there were 11 seed farms working and others were being prepared for work in the following year. Seed amounting to 4,408 baskets was distributed. An Agricultural Improvement Committee formed in the Myaungmya District organised a

conference and agricultural show in February, which was largely attended. Land was acquired for a seed farm in the Tenasserim Circle, and let out to tenants for the multiplication of the Department's seed. The total area of seed-farms amounted to 744 acres. Investigations were conducted into cattle-breeding. In the newly-formed Arakan Circle a beginning was made with the multiplication of pure seed. An Agricultural and Co-operative Conference was held in December, and ploughing demonstrations were given. The East Central Circle demonstrated agricultural implements at 36 centres, and sold a number of improved ploughs, screw water-lifts, and sugar-cane crushers. Seven new model jaggery furnaces, designed by the Department, were constructed in the Pyinmana area, and won the approval of the owners. Seed distribution consisted mainly of exotic sugar-canes, the erect type of groundnuts, Karachi gram, *jowar*, onion seed and paddy. A departmental seed-farm was opened and several private growers were engaged in the multiplication of improved paddy seed. One private seed-farm was started for Spanish groundnut. An exhibition of agricultural produce was held, and demonstrations of machinery were given. In the Myingyan Circle also demonstrations and lectures were given. Seed amounting to 16,273 baskets was distributed in the Northern Circle, and lectures were given at Cattle Shows. A hundred and eight tons of seed were distributed in the West Central Circle, and improved seed showed signs of becoming popular.

Increased attention was paid during the year to horticulture, for which sections were established at five farms in different circles. Classes were held for young men, and it was proposed to supply seedlings and grafts to the public. Poultry-breeding experiments were on the whole disappointing. No less than 2,941 of the improved ploughshares designed by the Department were sold during the year.

Veterinary Departmental Staff and Veterinary School.

86. The Veterinary staff remained the same as in the previous year, except that the number of Veterinary Assistants was increased to 226. During the year sanction was issued to the creation of a post of Assistant Principal and 5 posts of lecturers at the Veterinary School, Insein, 4 additional posts of Inspectors and 53 additional posts of Veterinary Assistants. At the same time the scales of pay of Inspectors and Veterinary Assistants were improved. The cost of the Department rose from Rs. 4·79 lakhs to Rs. 5·39 lakhs, owing to increased expenditure on establishment and veterinary instruction. The cost of superintendence was reduced. The main building of the Insein Veterinary School was completed. Fifteen pupils passed out during the year. Twenty new pupils were admitted in June, of whom 14 remained on the roll at the end of March. The High School Final examination was declared the minimum educational qualification for admission in future. The Taunggyi School was hampered by inadequate equipment. Two new students were admitted and out of nine examined only five passed.

Cattle Disease.

87. The year 1926-27 was hardly less disastrous for cattle-owners than 1925-26. The number of deaths in the province from contagious diseases improved slightly from 50,942 to 44,041, but was still nearly 2½ times as great as in 1924-25. In Burma proper the rate of mortality from contagious diseases is given as 5·6 per mille of the bovine population, but the

estimate cannot be relied on, owing to the inaccuracy of the enumeration of cattle and the reluctance of the people to register deaths. Rinderpest, as in the previous year, was responsible for by far the greatest number of deaths, and 39,933 cattle were reported to have died of this disease. In Lower Burma the number of deaths actually increased by nearly 3,000, but there was an improvement in Upper Burma and the Shan States. Only five districts in Burma were free of the disease. Those that suffered most were Bassein, with 5,869 deaths, Katha (5,346), Akyab (4,797) and Pegu (2,826). There were 3,063 deaths from foot and mouth disease, against 4,242 in 1925-26, and 2,402 in 1924-25. Other contagious diseases did not claim any large number of victims. Many district officers reported that inoculation was becoming more popular, and that the methods of segregation were better understood, but it was evident that effective control of rinderpest had not yet been achieved. Shortages of serum were reported on several occasions, and other difficulties were caused by inadequate staff and the existence of large unfenced communal grazing grounds. In the Akyab District the practice of throwing the carcases of diseased animals into the tidal creeks did not conduce to the suppression of the disease. Inoculation against rinderpest was carried out in 25 districts and 79,068 animals were inoculated. Of these, 1,261 died, a great increase over the figures for the previous year. The number of animals treated at veterinary hospitals and dispensaries showed a moderate rise to 11,400, the increase occurring wholly among out-patients. The four dispensaries at Pakôkku, Myingyan, Prome and Pegu remained open during the year. Pegu headed the list with 3,730 animals treated. Veterinary Assistants on tour visited 47,000 villages and treated 174,511 animals, an increase of nearly 40 *per cent*.

Livestock.

88. The return of agricultural stock showed little variation from the figures of the previous year. Based as it is on practically unchecked enumeration by village-headmen, it must be accepted with caution. Bulls numbered 650,000 and cows 1,414,000, both showing an increase, in spite of the losses due to the cyclone and tidal wave of May 1926 in the Akyab District; but there was an unexplained drop of 10,000 under bullocks, to 1,880,000. There were 993,000 calves, or slightly fewer than in 1925-26. It is remarked that the increase in the number of ploughs during the last five years was as great as the increase in bulls and bullocks, whereas an increase in the latter at least double the increased number of ploughs would have been expected. It is probable therefore that the number of oxen is under-estimated. Buffaloes numbered 1,057,995, a slight increase over the previous year. The number of ploughs and carts rose slightly to 780,451 and 722,919 respectively. There were slightly fewer sheep (68,711) and goats (255,209); pigs numbered 405,051, against 371,170 in 1925-26. The fall in the number of horses and ponies referred to in the previous year was checked and the total was 88,821, against 84,981 in 1925-26.

Agricultural Loans.

89. The issues and collections of agricultural loans were naturally affected by the harvest of 1925-26, which was much lighter than that of the previous year. Excluding loans to Co-operative Societies, advances under the Agriculturists' Loans Act, 1884, amounted to Rs. 21·97 lakhs, compared with Rs. 12·72 lakhs in 1925-26, and Rs. 24·22 lakhs in 1924-25. Out of

Rs. 27·26 lakhs due for collection during the year, Rs. 18·45 lakhs, or Rs. 5·11 lakhs less than in the preceding year, was actually collected, and the amount overdue at the end of the year was Rs. 1·46 lakhs higher at Rs. 6·88 lakhs. The amounts remitted (Rs. ·16 lakh) and suspended (Rs. 2·56 lakhs) were both rather higher than in 1925-26. Arrears of interest overdue also increased from Rs. ·45 lakh to Rs. ·72 lakh. The largest advances were taken by Akyab, Pegu, Insein and Meiktila Districts, each of which drew over a lakh of rupees ; while Prome, Minbu, Magwe, Pakôkku, Myingyan, Yamèthin, Shwebo and Sagaing Districts each took more than half a lakh. On the whole advances were made with care and properly applied, although the rules and instructions were not fully observed in the Tharrawaddy District.

Protection from Floods.

90. The areas cultivated under the protection of embankments in the charge of the Irrigation Branch of the Public Works Department rose from 1,128,536 acres to 1,183,925 acres, the increase being due to a reclassification of the areas protected by embankments in the Pegu District. The season on the whole was slightly deficient in rainfall, but falls of exceptional intensity occurred in the month of August and the high floods which followed resulted in damage to roads, railway, embankment and other works in the Pegu District. The river level at Henzada reached a point 2½ feet above the danger mark—the second highest reading recorded since the Irrawaddy Embankments were constructed. The Government embankments stood the strain, but a breach occurred in a private embankment on the left bank of the Irrawaddy and caused much destruction. Cultivation in the Pegu District did not suffer to the extent that might have been expected, probably because the duration of the high flood stage was comparatively short ; but there were widespread floods in the Insein, Hanthawaddy and adjacent districts, resulting in much damage to crops. The effect, if any, of the building of the Irrawaddy Embankments on flooding in these districts has not been ascertained.

The gross revenue amounted to Rs. 19·17 lakhs, against Rs. 17·46 lakhs in the previous year, the increase being due to an extension of cultivation in the areas protected by the Henzada Embankment and to the revision of areas shown as protected by the Sittang and Pagaing Embankments in the Pegu District. The working expenses rose from Rs. 5·61 lakhs to Rs. 11·77 lakhs, thereby causing the net receipts to fall from Rs. 11·85 lakhs in the previous year to Rs. 7·40 lakhs.

The work of raising and strengthening the embankments in the Irrawaddy Delta was continued during the year and satisfactory progress was made. Until the embankments have been raised to their new crest levels, the work of metalling the surface for light motor traffic cannot be completed. Some progress was however made with the metalling of such portions as were raised to the proper level. The work of river training without embankments in the Pegu District which is being carried out under the supervision of an officer of the Forest Department was vigorously pushed on with satisfactory results.

Weather and Crops.

Character of the Season.

91. The early rains of 1926 broke unusually late throughout the Province. The middle rains were good in Lower Burma, but in Upper Burma a prolonged drought ruined the early sesamum crop. The later rains were good in

Lower Burma and good or excessive in Upper Burma. The season as a whole was good for rice but poor for embanked crops. In the Arakan Division rice was damaged by late winter rains, and in the north of the Prome District by short rainfall. Excessive late rainfall damaged cotton and groundnut in Upper Burma, and breached irrigation works in Kyauksè and Yamèthin Districts. On the other hand unirrigated rice in Upper Burma did unusually well. Serious floods occurred in the Pegu, Insein, Hanthawaddy, Ma-ubin and Tharrawaddy Districts.

Outturn and Prices.

92. The percentage of the normal yield of paddy in 1926-27 was estimated at 106, against 86 in the previous year. The matured area under rice, too, was over 300,000 acres more than in 1925-26, and in consequence the estimated gross outturn of unhusked paddy rose from 6·72 to 7·42 million tons. Exports of rice in 1926 fell to 2·90 million tons, affected by the lighter crops of the 1925-26 season. The estimated exportable surplus for the calendar year 1927 was 3·39 million tons. The exports of rice and rice products in 1926 to all countries, except America and the Straits, largely decreased. For sesamum crops the year was disastrous; although the area reported as matured was 86 *per cent.* of the normal, the yield estimated by the principal districts represented an outturn of only 47 *per cent.* of the normal. For the whole of Burma the estimated outturn was 30,000 tons, or 15,000 tons less than in the previous year. Cotton suffered almost as much, the estimated yield being only 63 *per cent.* of the normal. The outturn of groundnut was estimated at 150,000 tons, a decrease of 10,000 tons on the previous year, although the area sown increased from 499,000 acres to 523,000 acres. Exports of rubber during 1926-27 rose from 4,568 tons to 5,201 tons but the high prices of 1925-26 no longer ruled, and the value fell from Rs. 149·66 lakhs to Rs. 118·78 lakhs. Prices of unhusked paddy at Rangoon varied greatly in 1926-27. At the beginning of July, 1926, river-borne paddy stood at Rs. 218 per hundred baskets of 46 lbs. A breach on the railway line brought the price up to Rs. 222 by the end of August. Subsequently there was a decline, and the new crop, which promised to be a very good one, opened at Rs. 166 for rail-borne paddy and Rs. 172 for river-borne. At the end of March the price of river-borne paddy had risen to Rs. 190. In the majority of districts the price at harvest time was higher than in the preceding year. The extensive failure of the sesamum crop already mentioned naturally caused a marked rise in price. The price of groundnut was also influenced by the poor season. The local price of cotton, on the other hand, declined in conformity with the world price, and without reference to the scanty harvest in Burma. Large white beans fetched higher prices than in the previous year. Stocks of rice and paddy were reported to be sufficient except in the Thayetmyo and Magwe Districts, which have to import every year.

Co-operation.

Administrative and General.

93. The only noteworthy administrative change in the Co-operative Societies Department was the creation of a temporary post of Third Joint Registrar. There was no extension of the areas covered by the work of the Department. The policy of weeding out useless societies was continued and resulted in a further decrease both in societies and in

membership. Rural Credit societies were reduced by the disregistration of 131 societies; and 3 urban societies were disregistered. Societies of all classes fell from 5,383 in the previous year to 5,234 at the close of the year under review, and the total membership showed a corresponding decline from 147,264 to 139,401. On the other hand deposits by members increased from Rs. 11·18 lakhs to Rs. 13·57 lakhs and loans and deposits by non-members rose from Rs. 142·81 lakhs to Rs. 149·02 lakhs.

In Lower Burma the position of societies was generally satisfactory. The new Co-operative Bill was passed by the Legislative Council and came into force on the 4th May 1927 as Burma Act VI of 1927. The question of audit was still under discussion at the close of the year.

Central Banks.

94. The failure of societies to pay interest on their loans reduced the book profit of the Provincial Bank to Rs. 1·04 lakhs, out of which Rs. ·82 lakh had to be written off on account of loans due from the Mahlaing Cotton Ginnery Society in liquidation. The rates offered for fixed deposits were reduced twice during the year in order to check the flow of deposits. It is satisfactory to note that non-European depositors were responsible for 40·5 *per cent.* of the fixed deposits against 17·4 *per cent.* four years ago. Out of fixed deposits amounting to Rs. 32·70 lakhs which fell due for repayment, Rs. 21·74 lakhs were renewed for further periods. Current Account deposits increased by Rs. ·72 lakh and Savings Bank deposits rose by a lakh and a half to Rs. 8·83 lakhs. Repayments by Societies rose from 29·3 to 35·88 *per cent.* The face value of the Government securities held by the Bank was Rs. 34·55 lakhs, their market value Rs. 36·22 lakhs and their value shown in the balance sheet Rs. 31·64 lakhs.

The Tharrawaddy District Bank and the Monyo Township Bank having dropped out, the number of Central Banks fell from 23 to 21. The chief District Banks were those at Pegu, Prome, Pakôkku, Moulmein, Sagu-Salin, Henzada and Mônywa. Of these the last two were the weakest. The Banks at Myingyan, Pyinmana and Pyapôn made but slow progress, while the Urban Central Bank, Rangoon, worked at a loss. Of the Township Banks, that at Budalin showed some vitality but the others were dormant. The profits earned by Central Banks rose from Rs. 1·29 lakhs to Rs. 1·47 lakhs.

Agricultural Credit Societies.

95. The number of rural credit societies of the Luzzatti or Raffeisen type fell during the year from 3,919 to 3,788 and the membership from 87,781 to 83,846. This is almost as great a decrease as that of the previous year and a consequence of the policy of disregistering useless societies. The decrease was spread generally over the province but was most conspicuous in the Tharrawaddy, Shwebo, Sagaing, Prome and Thatôn districts. The loans and deposits received by these societies from individuals during the year amounted to Rs. 4·45 lakhs, an increase of Rs. ·85 lakh on last year's figure. The average loan per member rose from Rs. 197 to Rs. 209. The percentage of repayments by members was 23·2 and by societies to Banks 22·4, a slight fall in each case. As in the previous year repayments were better in Lower than in Upper Burma. The total profit earned by these societies was Rs. 1·48 lakhs or Rs. 2·11 lakhs less than in 1925-26. As might be expected in a period

when caution and consolidation were the guiding principles there was no important development in this class of society during the year under review.

Other Societies.

96. The number of urban societies declined by 1 to 117, the membership showing a corresponding decrease of 705 to 13,744. Share capital decreased by Rs. 1·08 lakhs and deposits decreased slightly, but reserve funds increased by Rs. ·13 lakh. The statistics for salary earners' societies are unreliable owing to the failure of several of the largest societies to send in their returns. Cattle insurance societies, which are confined to Upper Burma, are moribund, and the search for a more popular type of insurance continues. With the exception of co-operative stores in Rangoon, which were mainly prosperous, other special classes of co-operative societies showed no conspicuous development. The Rangoon Dairy Society was wound up at the end of the year. One co-operative housing society was disregistered and another was on the verge of dissolution. An increased amount of pure seed was distributed by the Agricultural Department through agricultural societies.

Horticulture.

Agri-Horticultural Societies.

97. There was a slight falling-off in the membership of the Agri-Horticultural Society of Burma. The experiment of growing vegetables for sale was found to be unprofitable, and it was decided to limit the efforts of the Society in this direction. There was no flower-show in 1926, but the school-gardens exhibition was held as usual. The Society's gardens suffered from the long hot season, but many improvements were carried out during the year, and new plants were introduced. The inspection of open spaces and roadside trees and the planting of trees on behalf of the Corporation of Rangoon were continued. The sales of plants, flowers and seeds were well maintained. The activities of the Agricultural Department in connection with Horticulture have been mentioned in paragraph 85.

Forests.

Forest Reserves, Forest Settlement, Demarcation, Survey and Working Plans.

98. The total area of reserved forests at the end of the year 1926-27 was 28,647 square miles against 28,372 square miles at the end of the previous year. The area of unclassed forests was estimated at 94,552 square miles. Three hundred and thirty-three square miles of new reserves were settled during the year as against 6 square miles in the previous year; slight variations were due to disforestation and re-computation of areas. Demarcation of 156 miles of exterior boundaries was carried out at a cost of Rs. 3,892. Repairs to 2,851 miles cost Rs. 29,378; and 229 miles of new boundary awaited demarcation at the end of the year. The Survey of India completed the survey of 80 square miles of reserved forests on the 4-inch scale and of 444 square miles on the 2-inch scale. During the year 7 working plan parties were at work and 1,249 square miles were

examined with enumerations over 23 *per cent.* of the area. The area under sanctioned working plans was increased by 2,296 square miles during the year; but plans were completed for 4,729 square miles of new ground and 1,061 square miles revision.

99. The number of forest offences reported was 10,863 against an average of 8,704 for the previous three years. As usual the great majority were unauthorised fellings or removals. During the year 1,650 cases involving 2,518 persons were taken to court, the percentage of convictions being 89·3 against 88·5 in the previous year. Fire protection was restricted to areas where its application could be justified on silvicultural grounds. The total area under fire protection was 85,824 acres of which 94 *per cent.* was successfully protected. Of the reserved forests 74·5 *per cent.* were closed to grazing entirely; while 15·1 *per cent.* for part of the year and 9·6 *per cent.* for the whole year were open to all animals except browsers.

Protection of Forests.

100. The total expenditure on forest roads and buildings amounted to Rs. 6·81 lakhs; and a further sum of Rs. 0·26 lakhs was spent by lessees on roads intended to supplement their floating operations. New cart roads totalling 150 miles were constructed at a cost of Rs. 2·36 lakhs and new bridle paths totalling 101 miles at a cost of Rs. ·39 lakh. Rs. 1·25 lakhs were spent on the construction of new buildings.

Improvement of Forests.

The total book area under plantations at the close of the year was placed at 126,790 acres. New plantations covered 4,406 acres and re-computation accounted for the difference. Climber cutting was carried out over 80,987 acres, and felling of *ficus*-bound trees over 83,011 acres. The total expenditure on these was Rs. 46,733. The expenditure for the year on regeneration, including tending, totalled Rs. 1·1 lakhs.

101. The total outturn of teak by lessees during the year was 354,855 tons against 339,526 tons in the previous year. Extraction by licensees and departmental extraction by Government totalled 34,707 tons and 68,502 tons respectively. The total extraction of reserved woods other than teak was 172,570 tons or over 9,000 tons more than in the previous year, and the total of unreserved timber and fuel extracted was 1,366,155 tons against 1,368,477 tons in the preceding year. The decrease under Government extractions was due to further curtailment of departmental operations elsewhere than in the Myitmaka Extraction Division. The decrease in the output of fuel was due to the stoppage of the departmental supply of fuel to the Burma Railways from the Katha Forest Division. As usual the bulk of the teak exports (235,335 tons) and of the principal other exported timbers was sent to Indian ports.

Exploitation of Timber.

Mines and Quarries.

102. The number of mines in the province worked during the calendar year 1926 increased by 2 to 234. Two hundred of these, mostly tin mines, were in the Tavoy and Mergui Districts. Mining operations were carried on also in

The Indian Mines Act.

the districts of Amherst, Thatôn, Toungoo, Henzada, Bassein, Mandalay, Yamèthin, Katha and the Pakôkku Hill Tracts, and in the Northern and Southern Shan States. Most of the mines in these districts, except the Northern Shan States, which contain the Burma Corporation's lead, silver and iron mines, may more properly be described as quarries. Of the tin mines approximately 90 *per cent.* were worked on the tribute system.

Underground mining was not carried on on any considerable scale except in the Burma Corporation's mines and two or three mines in the Mergui and Tavoy Districts. The sanitary conditions of the mines and the general health of the labourers were satisfactory, though malaria was frequent in Mergui and Tavoy. The Burma Corporation maintained its own medical officer and hospitals. The underground labourers were mostly Chinese, Gurkhas and Indians; the surface labour was partly carried on by Burmans. Wages compared favourably with those of agricultural workers. Women and children were employed only in the open workings and on the lighter forms of work. The accidents reported numbered 111 as against 75 in the previous year. The increase was mainly attributable to a landslide at the Bawdwin mines which killed 49 coolies in their sleep. This landslide was accompanied by many slips on a larger scale in the hills around, and was not the result of mining operations. There were four prosecutions under the Mines Act, and four under section 286 of the Penal Code for negligent handling of explosives.

New Concessions

103. At the end of 1926, the number of concessions held was 457, of which 201 were under mining leases and 256 under prospecting licenses. Two hundred and thirty-eight concessions were granted during the year, of which 158 were new prospecting licenses, 60 were renewals of prospecting licenses, and 20 were mining leases. Ninety-seven of the concessions granted related to tin, wolfram, and allied minerals, 64 to all minerals except natural petroleum, 43 to natural petroleum, 24 to tin alone, 3 to iron-ore, 2 each to coal, lead and silver-ore and oil shale, and 1 to gold. One mining lease for all minerals except petroleum, and one for tin, lapsed for want of execution, and one mining lease for all minerals except petroleum, one for natural petroleum, and two for tin and wolfram were surrendered. Certain changes in the Mineral Concessions Rules have been mentioned in paragraph 10. Other amendments to the rules and directions were designed to decide the rights of rival applicants for concessions; to prescribe the boundaries to be followed; to prescribe the date from which a prospecting license should run; to require certain particulars of a company or corporation applying for a certificate of approval; and to ensure prompt payment of survey fees.

Petroleum.

104. The output of petroleum declined further from 263 to 250 million gallons, and its value from Rs. 973·55 lakhs to Rs. 920·91 lakhs. Decreases in the Magwe and Thayetmyo Districts were attributable to the gradual exhaustion of the wells. In the former district the Yenangyaung oil-fields produced about 14¼ million gallons less than in the previous year. In Thayetmyo District the decrease amounted to 345,389 gallons. Minbu, on the other hand, increased its production by 1·28 million gallons owing to the sinking of six new wells. There were minor increases in the Singu and Pakôkku fields.

105. There was a further large increase in the production of lead and silver ore during the year under review. The quantity produced was 362,880 tons, valued at Rs. 113·74 lakhs, against 321,834 tons, valued at Rs. 107·79 lakhs in 1925. The output of the Burma Corporation from the Bawdwin Mines exceeded that of the previous year by 41,116 tons. Altogether the Corporation produced 53,273 tons of refined lead, 1,057 tons of antimonial lead, 48,834 tons of zinc concentrates, 11,441 tons of copper matte, and 5,103,646 troy ounces of refined silver.

Lead and Silver.

106. The mines of the Burma Ruby Mines, Limited (now in voluntary liquidation) were let out to tributors, who were engaged in cleaning up patches of ruby earth left in crevices and detached spots. The best parts of the alluvial workings of the Mogôk and Katha valleys were nearly exhausted. Rubies weighing 65,226 carats were produced in 1926, against 109,998 carats in 1925, and owing to the continued depression in the market for the less valuble stones the value declined disproportionately from Rs. 3·41 lakhs to Rs. 1·08 lakhs. There was a remarkable increase from Rs. 0·21 lakh to Rs. 3·42 lakhs in the value of sapphires raised, although the output was rather lower at 31,221 carats. The value of spinels also rose from Rs. 3,834 for 7,531 carats in 1925 to Rs. 17,034 for 9,124 carats in 1926.

Rubies, Sapphires and Spinels.

107. After natural petroleum and lead and silver ore, tin concentrates were next in order of value of the output in 1926. The revival of the industry in the Tavoy and Mergui Districts was favoured by continued high prices, and the production rose from 2,220 tons valued at Rs. 34·69 lakhs to 2,772 tons valued at Rs. 48·42 lakhs. Tungsten, which was extracted only when found with tin, amounted to 754 tons, valued at Rs. 3·80 lakhs; the value in the preceding year was Rs. 3·29 lakhs. Iron ore amounting to 55,502 tons was produced by the Burma Corporation, Limited, for smelting at Namtu. The production of jadeite decreased from 1,697 cwt. to 1,204 cwt., and the value from Rs. 2·67 lakhs to Rs. 2·34 lakhs; disturbed conditions in China made for stagnation in this trade. The value of gold produced increased to Rs. 22,618 and that of amber to Rs. 21,420. There was no coal-mining during the year.

Other Minerals.

108. The demand for building stone and road metal on the part of the Public Works Department, the Burma Railways, and local bodies was much smaller than in the previous year, and the output fell from 2·38 to 1·00 million tons. Increased extraction of soap-sand as a subsidiary industry in the Sagaing District was due to a bad agricultural season; but this was more than set off by a decline in Meiktila District, which enjoyed favourable rains. The provincial output fell accordingly to 2,782 tons. There was a slight increase to 26,141 tons in the production of clay for pottery.

Quarry Stones and Clay.

Manufactures.

109. The industrial element forms only a small part of the population; the great majority of the people are engaged in agriculture. The most important industries in 1926, as in previous years, were rice-milling, petroleum winning and

Principal Industries.

refining, the extraction and conversion of timber, mining and transport. There was a further increase in the number of persons employed in saw-mills; the number of those employed in rice-mills was practically the same as in 1925. Weaving and pottery were the principal subsidiary industries.

Factories.

110. The industrial expansion noted in previous reports continued in the year under review, and the number of working factories rose by 30 to 923. So far, new factories have not sprung up along the recently opened railway lines and no new industrial area was developed. More than half the factories were rice mills, which rose by 24 to 567. Next in importance were the saw-mills, which numbered 165. The only registered pottery and the only cotton spinning mill were closed. The total number of factory employees increased by 1,213 to 100,759. There was a small increase, to 9,538, in the number of women employed; the number of children was approximately the same as in the previous year. The women were employed mainly in the cotton-ginning factories and in the boiled rice trade. The number of accidents continued to increase, though not so fast as in the previous year. Of 1,388 accidents, 28 were fatal, against 30 in 1925. The reporting of accidents showed a considerable improvement. Two hundred and eighty-two accidents were classified as serious, against 202 in 1925. Thirty-three prosecutions were instituted and 23 convictions were obtained. The improvement of the housing of factory employees was attended by the difficulties that have always arisen when any attempt has been made to solve this question. Employers will not provide quarters for the large element of casual and seasonal labour, and prefer to provide none at all rather than incur heavy expenditure on bettering such quarters as do exist. The health of the operatives appeared to be normal, though some cases of oil dermatitis were noted at one petroleum refinery, and brought to the attention of the Public Health Department. The inspecting staff visited 805 factories,—50 more than in the previous year,—and 118 remained uninspected at the end of the year. A tendency was noticed to build small rice mills which employed less than ten persons. These mills, which are of German manufacture, were inadequately protected, and measures for promoting the safety of persons employed on them were under consideration at the end of the year.

Trade.

Maritime Trade : Total Value and Revenue.

111. The greatly decreased exports of the 1925-26 rice crop have been mentioned in paragraph 92, and it is not surprising to find that the volume of trade received a moderate check in the year 1926-27. The aggregate value of sea-borne trade, Indian, foreign, and between Burma ports, including treasure and Government stores, shrank from Rs. 123·71 crores (revised figures) in 1925-26 to Rs. 113·60 crores, a decrease of 8 *per cent.* The total value of private merchandise was Rs. 109·73 crores or Rs. 11·24 crores less than in the previous year. The decrease in the foreign trade was due entirely to exports, which fell by more than Rs. 9 crores to Rs. 39·76 crores. Foreign imports of private merchandise increased by Rs. 70·11 lakhs. Imports from India (excluding Government stores and treasure) dropped by Rs. 1·08 crores to Rs. 15·33

crores, and were also below the average of the three years 1922-23 to 1924-25. The value of the inter-port trade of Burma increased by Rs. 0·91 crore to Rs. 5·07 crores. Imports from the British Empire excluding Government stores and treasure decreased by Rs. 0·28 crore to Rs. 12·49 crores. The value of imports from the United Kingdom alone accounted for this decrease, although there were also variations in the distribution of the rest of the trade between other parts of the Empire. Exports to the British Empire fell rather heavily to Rs. 17·98 crores. But taking exports and imports together, the British Empire absorbed nearly half of the foreign trade of the province. Imports from European countries outside the Empire rose by Rs. 0·95 crore to Rs. 4·70 crores; but exports to the same countries decreased from Rs. 9·68 crores to Rs. 8·97 crores, the main decrease being against Germany. The value of merchandise from Asiatic countries declined a little to Rs 4·27 crores; exports to those countries fell by 28 *per cent.* to Rs. 9·11 crores. The balance of Indian and foreign trade in favour of Burma was Rs. 37·27 crores, or slightly less than in 1925-26. The balance of trade against India was nearly Rs. 11 crores. Rangoon absorbed 84½ *per cent.* of the total trade in private merchandise. Bassein, which was second in 1925-26, was surpassed by both Moulmein and Akyab, although Bassein was well ahead of both those ports in foreign trade alone. The net customs revenue increased from Rs. 5·23 crores to Rs. 5·31 crores, or more than a crore above the average for the three years 1922-23 to 1924-25. The gross export duty was diminished to Rs. 1·02 crores by the smaller shipments of rice to foreign countries. The gross import duty on salt decreased to Rs. 26·70 lakhs.

Import Trade

112. Although the total value of foreign imports into Burma increased by some Rs. 60 lakhs, cotton manufactures, which formed the bulk of the imports, declined in value by nearly Rs. 20 lakhs to Rs. 609 lakhs. This was, however, partly due to falling prices; the length of cotton piece-goods imported exceeded that for the year 1925-26. Japan maintained her position as the principal exporter of grey piece-goods to Burma. Of white goods twelve times as much came from the United Kingdom as from all other countries put together. A greater length of coloured goods was imported from Japan than from the United Kingdom, but the value of the latter's goods was considerably higher. Imports of silk increased by Rs. 18 lakhs to Rs. 61·98 lakhs, the imposition of a duty on silk brought overland from Siam having diverted the trade to the sea. Metals increased in value to Rs. 207·23 lakhs; supplies from the United Kingdom were restricted owing to the strike that took place there, but the deficiency was supplied by Belgium and the United States. The value of hardware declined to Rs. 75·87 lakhs. In enamelled ironware Germany increased its trade at the expense of Japan. Imported machinery and mill work fell from Rs. 211·33 lakhs to Rs. 188·31 lakhs, chiefly owing to labour troubles in England. Imports of railway plant and rolling stock, mostly from the United Kingdom, increased to Rs. 30·20 lakhs, against 19·63 lakhs in the previous year. Larger imports of brandy, whisky and shamshoo were responsible for an increase of the value of liquors to Rs. 59·84 lakhs. Sugar imports rose substantially to Rs. 98·83 lakhs in value, aided in part by higher prices. Coal and coke were imported from foreign countries in much smaller quantities, owing to the coal strike in England, and the cost fell from Rs. 15·60 lakhs to

Rs. 4·67 lakhs. The value of cigarettes imported increased by over Rs. 6 lakhs, and raised the value of foreign imports of tobacco to Rs. 40·54 lakhs. Fuel oil increased in bulk but declined in value. Imports of American kerosene oil dropped from Rs. 13·47 lakhs to Rs. 5·17 lakhs, and the total value of oils imported was only Rs. 44·20 lakhs against Rs. 58·91 lakhs in 1925-26. The value of motor vehicles and their parts imported rose from Rs. 45·78 lakhs to Rs. 62·19 lakhs. Canada was the chief supplier, and the United States had a greater share in this trade than Great Britain, except in motor-cycles. Sweden established a definite preponderance over Japan in the match trade. The larger imports of silk mentioned above, together with those of popular luxuries such as biscuits, condensed milk and cigarettes, suggest that the standard of living of the population did not decline.

The shortage of coal from the United Kingdom was made good by supplies from Bengal, and imports from India increased to Rs. 93·41 lakhs. Jute manufactures imported coastwise fell away to Rs. 278·76 lakhs, but still remained the biggest item in the list of imports from India. Manufactures of cotton, and cotton twist and yarn fell by about Rs. 73 lakhs in all to Rs. 156·48 lakhs and Rs. 113·09 lakhs respectively. Imports of grain and pulse from India were unaltered. There were noticeable increases in Indian imports of oils (Rs. 94·18 lakhs), spices (Rs. 114·49 lakhs), and fruits and vegetables (Rs. 74·83 lakhs). Imports of railway plant and rolling stock from India, which totalled Rs. 12·79 lakhs in 1925-26, almost reached vanishing-point.

Export Trade.

113. The falling off of foreign exports in 1926-27 has been mentioned. Exports of private merchandise to India from the whole of Burma also declined by Rs. 2·69 crores to Rs. 26·20 crores. The main cause of the reduced exports both to foreign countries and to India was, of course, the restricted shipments of rice enforced by the lightness of the 1925-26 crop. Foreign countries received only 1,786,989 tons of rice and paddy from Burma, valued at Rs. 27·44 crores, against 2,304,264 tons, valued at Rs. 34·08 crores, in 1925-26. India took 717,037 tons, valued at Rs. 10·73 crores against 1,006,570 tons, valued at Rs. 14·58 crores. The total decline in the value of these exports was therefore about Rs. 10½ crores. Approximately 72 per cent. of the trade passed through Rangoon; the remainder was distributed in practically equal proportions between Bassein, Moulmein and Akyab. Other exports that showed noticeable decreases in value were pig lead, raw cotton and wood and timber. The weight of pig lead exported to foreign countries from Rangoon increased very slightly, but the value declined from Rs. 2·07 crores to Rs. 1·94 crores. Exports to India were a little above those of the previous year, and were valued at Rs. ·26 crore. The value of raw cotton exported to foreign countries fell from Rs. 1·81 crore to Rs. 1·17 crore, but there was an increase in the Indian trade from Rs. 5·32 lakhs to Rs. 11·09 lakhs. Among foreign countries Japan was by far the largest customer. India took slightly less teak wood than in the previous year, but the value rose by Rs. 2 lakhs to Rs. 2·89 crores. Foreign exports declined by about Rs. 30 lakhs to Rs. 1·37 crores. There was a heavy fall to Rs. 25·36 lakhs in exports of mineral oils to foreign countries, but the bulk of the trade is with India, and the fall was more than counterbalanced by higher Indian exports. The total value of the trade was Rs. ·16 crore higher at Rs. 9·33 crores. Exports

of paraffin wax rose further to Rs. 1·62 crores in spite of a decrease in the quantity shipped to the United Kingdom. Hides and skins to the value of Rs. 19·66 lakhs were sent to foreign ports, as compared with Rs. 28·52 lakhs in 1925-26. Grain, pulse and flour (excluding rice) exported from Rangoon to foreign countries decreased by about Rs. 16½ lakhs to Rs. 36·49 lakhs, although there was a small increase in exports to India. Rubber exports, mainly to the United Kingdom and the Straits Settlements, increased by 633 tons, but the value diminished from Rs. 149·66 lakhs to Rs. 118·78 lakhs. Restricted shipments of tobacco to Hongkong and the Straits accounted for a decline in exports to Rs. 21·89 lakhs. Exports of jadestone increased by about Rs. 3 lakhs, and shipments of lac to India were more than doubled.

Intra-Provincial Sea-borne Trade.

114. The trade between Rangoon, Bassein and the ports of the Arakan and Tenasserim Divisions, excluding Government consignments, increased from Rs. 4·16 crores (revised figures) to Rs. 5·07 crores. After Rangoon, Mergui handled the largest proportion of the purely provincial traffic, closely followed by Akyab and Tavoy.

Transfrontier Trade with China, Siam and Dependencies.

115. 116. For the reasons given in the Report for 1925-26 information on this subject is no longer available.

Public Works.

Administrative and General.

117. In the Buildings and Roads Branch of the Public Works Department a number of administrative changes were made during the year. In August the Rangoon Courts Division, and in December the Courts Subdivision, were formed to supervise the building of the new courts. A separate division was created to put up the University buildings on behalf of the University Building Trust. A new Magwe Bridges Division undertook road surveys; the subdivision of the same name was abolished a few months earlier. In March 1927, the Tharrawaddy Jail Construction Division was abolished and the work was handed over to a subdivision of the Tharrawaddy Division. The Manipur Bridge Subdivision came to an end when the bridge was finished; the Kemmendine Subdivision of the Rangoon Division was abolished and its work taken over by the Construction Subdivision. New subdivisions included the Mingaladon Electrical Subdivision for the new cantonment, a temporary Construction Subdivision in the Bhamo Division, one in the Thatôn Division to build a bridge over the Belin River and one at Thazi for bridge building on the Southern Shan States road. The River Conservancy Subdivision of the Chindwin Division took over from the Principal Port Officer the conservancy of the Chindwin River above Mônywa and of the Irrawaddy River above Bhamo.

No additions were made to the numbers of the Indian Service of Engineers or of the Burma Engineering Service, but two Electrical Engineers were recruited for the Electrical Branch, and an additional Quantity Surveyor for the Central Drawing Office.

There were no administrative changes in the Irrigation Branch during the year.

(i) *Roads and Buildings.*

Communications.

118. The Communications Board held seven meetings during the year, considered 51 projects, and approved the expenditure of Rs. 70·77 lakhs on original works. The length of metalled roads in the province, outside municipal and notified areas, was 1925·19 miles, and that of unmetalled roads 7388·18 miles. Local authorities maintained 333·73 miles of metalled roads, and 1851·06 miles of unmetalled roads. The total expenditure on communications was Rs. 99 lakhs, of which Rs. 60·38 lakhs were spent on original works and Rs. 38·62 lakhs on repairs. The original works consisted of improving existing roads by metalling their surfaces after widening and raising their embankments where this was necessary, replacing decayed timber bridges by permanent ones and constructing new roads and permanent bridges in accordance with the five-year programme of trunk road construction in the Thayetmyo, Magwe, Myingyan, Insein, Tharrawaddy, Prome, Pegu, Toungoo, Yamèthin, Meiktila, Kyauksè, Sagaing, Shwebo and Mandalay Districts. Feeder roads were made to stations on the newly opened railway lines from Bauktaw to Mingaladon, from Pegu to Kayan, from Moulmein to Ye and from Alôn to Ye-u. Two important frontier roads to replace mule tracks were started at the end of the year, one in the Myitkyina District from N'Sop to Sumprabum, and the other in the Bhamo District, from Mansi to Namkham, on the frontier between the Northern Shan States and China. The use of released convicts for road construction has been mentioned in paragraph 59.

Buildings, Central and Provincial.

119. The expenditure on civil buildings was Rs. 123·21 lakhs, compared with Rs. 107·54 lakhs in 1925-26 and Rs. 71·68 lakhs in 1924-25. Rs. 108·71 lakhs were spent on original works and Rs. 14·50 lakhs on repairs. These figures include Central and Provincial expenditure, and the value of work done for local authorities and treated as "Deposit works." The principal projects undertaken were the Rangoon Courts, the University buildings, the Medical College, the Mental Hospital at Tadagale, Government Anglo-Vernacular High Schools at Insein and Myingyan, a circuit house at Toungoo, a court house at Bassein, seed farm buildings at Myaungmya and Thatôn, buildings at Fort Hertz and Sumprabum on the North-East Frontier, and work on Mingaladon Cantonments, ninety *per cent* of which project was completed.

Works completed during the year comprised twelve houses in Windermere Park, Rangoon ; 60 clerks' quarters at Bauktaw near Rangoon ; Deputy Commissioner's quarters at Bassein ; Civil Surgeon's quarters at Myingyan ; Head Master's quarters at the Anglo-Vernacular High School, Sandoway ; quarters for the Divisional Forest Officer and the Revenue Assistant at Pegu ; quarters for Divisional Forest Officers at Moulmein and Allanmyo ; quarters for Deputy Directors of Agriculture at Mandalay and Moulmein ; offices for the Divisional Forest Officer at Toungoo and the Superintendent of Land Records at Pakôkku; seed farm buildings at Mudôn ; a Government High School at Mergui ; extensions to the Government High School at Thatôn ; a sub-jail at Kyaikto ; conversion of the police lock-up to a sub-jail, and construction of a non-defensible police-station at Pyapôn ; and police cottages at Palaw, Bassein and Lemyethna.

120. The expenditure under the head "Miscellaneous," which includes water supply and sewage schemes, was Rs. 3·13 lakhs, compared with Rs. 11·52 lakhs in 1925-26. Rs. 1·87 lakhs were spent on original works and Rs. 1·26 lakhs on repairs. Several tube wells were sunk and distribution mains completed for the water supply to important Government buildings at Rangoon, Insein, Tharrawaddy, Mandalay and Pyawbwe. Experimental tube wells were also sunk at Taungdwin and Thithakôn villages in the Kyauksè District, and for the town water supply at Insein. Work on the main sewerage, subsidiary sewers, outfall works and sanitary installation for the whole of the military buildings at Mingaladon was continued and three-quarters completed. The sewerage system for the Akyab Hospital was completed. The surveys of drainage schemes for Tharrawaddy, Henzada and Letpadan were taken up ; and estimates were prepared for drainage schemes at Myanaung, Mergui and Henzada. Improvements to roads in the Civil Station at Pakôkku were also completed.

Miscellaneous.

(*ii*) *Railways and Tramways.*

121. The railways of the province continued to be worked by the Burma Railways Company, Limited. The total mileage of the system at the end of the year was increased to 1,882·57 miles by the opening of 76·86 miles of new lines to traffic. A length of 22·97 miles was opened on the Alon-Ye-u Railway, thus completing the line as far as Ye-u. The Pegu-Kayan branch (36·96 miles) and the Mandalay-Madaya line (16·93 miles), were opened to passenger traffic in February 1927. Some 174 miles of line were under construction at the end of the year, including 72 miles of the Taungdwingyi-Kyaukpadaung Railway, 11 miles of the Heho-Tayaw Railway, and 10½ miles from Kayan to Thôngwa. Work was begun on the Myingyan-Natogyi-Paleik Railway (69·49 miles) and on the branch from Nyaunglebin to Madauk (11·17 miles). Imperial surveys carried out by the agency of the Burma Railways included the Burma-Siam, Ye-Tavoy, Minbu-Pakôkku, Magwe-Irrawaddy River, Kyaukpadaung-Chauk and Lashio-Muse routes. On receipt of the report of the reconnaissance over the *Sawbwa's* Pass it was decided that a connection with Arakan by this route was impracticable.

Railways : Construction and Surveys.

122. Three fatalities occurred through earth falling on coolies working in cuttings and quarries, and a woman and a child were killed by a motor lorry which swerved into them after colliding with a goods train ; but only one fatal accident occurred on the railway line itself. Two trucks collided in hand-shunting on the Taungdwingyi-Kyaukpadaung construction, and a man who was knocked off one of them by the impact was run over, and died in hospital from the effects. A woman and a child were seriously injured by a mixed train running into two goods wagons at Pwekawk station. A collision on the then unopened Mandalay-Madaya line seriously injured an Indian servant and damaged the permanent way and a bridge. There were numerous other minor derailments and petty accidents, but none was attended with serious damage to person or property. Stoppages aggregating 211 days were caused by floods along the railway line, which were particularly severe during the rains of 1926. The main line in the neighbourhood of

Accidents and Interruptions.

Kyauksè was breached in many places, and the interruption of traffic between Rangoon and Mandalay lasted 36 days. The Bassein line was breached for 23 days in August 1926, and slips caused by rain interrupted the Southern Shan States line for a similar length of time in October, and again for 6 days in November. The Mu Valley line, the Prome line and the Thazi-Myingyan line were also breached on several occasions. The annual recurrence of breaches on the Burma Railways, and the damage caused to roads, bridges and cultivation by the floods, led to the appointment of a Committee to investigate the causes and to recommend remedies. The Committee found that the deterioration of the waterways was due partly to natural and partly to artificial causes, and made a number of recommendations regarding *inter alia* the training of streams, and the examination of the adequacy of existing bridges and embankments. The recommendations of the Committee were generally accepted by the Local Government.

Traffic and Finance.

123. The number of passengers carried on the whole system during the year decreased by about 450,000 to 35,586,012. The gross earnings fell by Rs. 33 lakhs to Rs. 4·62 crores. At the same time working expenses increased by Rs. 6·92 lakhs, with the result that net earnings were Rs. 39·22 lakhs lower at Rs. 1·79 crores. The Company's share of the profits earned in the year 1925-26 but paid in 1926-27 was Rs. 49·48 lakhs, against Rs. 37·66 lakhs in the preceding year. The chief items of engineering expenditure were the doubling of the main line from Pyu to Kyungon, provision for handling through traffic at Moulmein, where the mouth of the Salween River causes a break in the line, relaying parts of the Lashio and Thazi-Myingyan lines, and remodelling the workshops at Insein and Myitnge and the station yard at Thazi. The capital outlay during the year amounted to Rs. 121·09 lakhs, which brought the total up to the end of the year to Rs. 29·44 crores. The chief items of capital expenditure were Rs. 56·71 lakhs on the main line, Rs. 33·47 lakhs on the Taungdwingyi-Kyaukpadaung line, Rs. 16·52 lakhs on the Pegu-Kayan line, Rs. 13·83 lakhs on the Pegu-Moulmein line and Rs. 9·95 lakhs on the Heho-Tayaw line. The Burma-Siam survey cost Rs. 1·18 lakhs during the year, and the Minbu-Pakôkku survey Rs. ·61 lakh.

Tramways.

124. There was no further extension of the tramway system in Rangoon during the year. The number of passengers carried decreased by 818,000 to 38,538,151, possibly owing to the competition of motor buses. Receipts declined similarly by about Rs. ·40 lakh. The mileage run was computed at 2·63 million miles, against 2·42 million in the preceding year. The Mandalay-Madaya light railway was closed on the opening of the metre-gauge railway. The Mandalay tramway system, 6½ miles in length, carried 4·62 million passengers, against 4·88 million in the previous year, and the receipts were Rs. 3·73 lakhs against Rs. 3·95 lakhs.

(iii) *Canals.*

Navigation Canals.

125. The Twante Canal was maintained in good order throughout the year at a cost of Rs. ·67 lakh against Rs. 3·53 lakhs in the previous year. The high cost of 1925-26 was due to a temporary debit of Rs. 2·92 lakhs in that year for certain

dredging work carried out for local bodies which had not been paid for. The gross revenue receipts fell from Rs. 5·77 lakhs to Rs. 5·53 lakhs, the drop being due to the diversion to the Government Estates Department of rents from land made over to it as well as to a smaller collection of tolls in consequence of a slight decrease in traffic through the canal.

The gross receipts from the Pegu-Sittang Canal rose from Rs. 1·95 lakhs to Rs. 2·21 lakhs, the increase being explained by the fact that the canal was closed at the end of the previous year for repairs to the lock gates at Tawa and Myitkyo. The cost of maintenance during the year amounted to Rs. 1·73 lakhs against Rs. 7·12 lakhs in the previous year, when Rs. 4·10 lakhs were spent on improving the canal. During the year under report the dredger "Renfrew" was employed in widening and deepening the canal near the Tawa end at an expenditure of Rs. 3·77 lakhs, which was treated as capital outlay.

Irrigation.

126. Irrigation works were reclassified during the year under report and the following works were included in the capital class :—

Capital Account Works.

(1) Shwetachaung Canal, Mandalay District.
(2) Shwebo Canal, Shwebo District.
(3) Ye-u Canal, Shwebo District.
(4) Zawgyi River System, Kyauksè District.
(5) Panlaung River System, Kyauksè District.
(6) Môn Canals, Minbu District.
(7) Man Canals, Minbu District.
(8) Meiktila Lake, Meiktila District.

These systems were treated as productive works.

(9) Mandalay Canal, Mandalay District.
(10) Nyaungyan Minhla Tank, Meiktila District.
(11) Kyauksè Tank, Yamèthin District.
(12) Salin Canals, Minbu District.
(13) Panlaung River Improvement Scheme.

These works were classified as unproductive works, that is to say the revenue derived from each was not sufficient to pay the annual working expenses and interest charges calculated at the prescribed rates.

The capital expenditure on the Shwebo Canal during the year amounted to Rs. ·92 lakh and was spent on river training works at the headworks of the canal and on works connected with the remodelling of the whole canal system. The latter was begun in the preceding year and was necessitated by the gradual silting of minor channels and watercourses in consequence of scouring action in the main channels. The channels are being regraded on scientific lines and some new distributaries are being constructed so as to extend irrigation to an additional area of 20,000 acres of new land. The capital expenditure on the Ye-u Canal amounted to Rs. ·55 lakh and was incurred on bringing to completion such of the distributaries and watercourses as were not completed when the project estimate was closed in 1923-24. Good progress was made on remodelling the Zidaw and Kinda Canals, the capital expended on them during the year being Rs. ·62 and Rs. ·60 lakh respectively. A sum of Rs. ·53 lakh was spent on the construction of the Kalahaung Distributary of the Man Canals Project, which was

begun in the year 1922-23, and was practically completed at the end of the year. Materials were collected for the construction of the proposed extension of the Môn Canals, known as the North Môn Canal Project, and for the remodelling of the existing Salin Canals system. The capital sums so spent amounted to Rs. ·17 lakh and Rs. ·43 lakh respectively. The bund of the Kyauksè Tank was raised at a capital cost of Rs ·18 lakh. Work was continued on the embankment on the left bank of the Thapangaing outfall channel, Mandalay Canal, the capital expenditure during the year amounting to Rs. ·14 lakh. The design for the Nyaunggyat dam in connection with the Panlaung River Improvement Scheme had to be revised as it was found that the escape over the saddle on the right flank originally prepared would not be possible except at prohibitive cost. The masonry overflow dam was therefore increased in length by 20 feet and the high flood level of the reservoir raised one foot. The revised estimate exceeded Rs. 50 lakhs and thus required the sanction of the Secretary of State. Pending this sanction work was confined during the year to constructing a railway siding, 20 miles in length, to the site of the dam at Nyaunggyat; good progress was made, the line being almost completed at the end of the year. The exceptional floods of October 1926 caused several breaches to the railway siding, which were repaired and extra waterway provided.

The supplies of water were sufficient for the irrigation works in the Shwebo, Minbu and Yamèthin Districts, but were poor in the early part of the year for the works in the Mandalay, Meiktila and Kyauksè Districts. Heavy rains fell in the months of September and October and caused much damage to a great many of the irrigation systems, but without seriously affecting the crop. The total area irrigated during the year by all works of the capital class was 715,551 acres against 699,762 acres irrigated by the same works in the previous year. The areas irrigated by the Shwebo Canal and the Môn Canals were the highest on record, amounting to 180,266 and 70,002 acres against the previous record figures of 172,470 and 69,375 acres respectively.

The gross receipts amounted to Rs. 29·92 lakhs and the working expenses to Rs. 17·01 lakhs, leaving a net revenue balance of Rs. 12·91 lakhs.

Other Irrigation Works.

127. The area irrigated by works for which capital accounts are not kept totalled 76,873 acres, which is an increase of 4,947 acres over the area irrigated by the same works in the previous year. The increase was due to larger areas irrigated by works in the Meiktila, Yamèthin, Myingyan and Magwe Districts, where favourable rains fell in November. All works under this category, with the exception of the Mu Canal, are dependent on local rainfall for their supply of water. Taken individually they are not important enough to have separate capital or revenue accounts kept for them and so have been relegated, under the revised classification, to the class of works for which neither capital nor revenue accounts are kept.

The gross revenue from these works during the year amounted to Rs. 1·56 lakhs and the expenditure of all kinds upon them was Rs. 1·36 lakhs including the cost of preliminary surveys and investigation of new irrigation schemes.

CHAPTER V.

REVENUE AND FINANCE.

REFERENCES :—

- Report on the Maritime Trade and Customs Administration of Burma for the official year 1926-27.
- Annual Statement of the Sea-borne Trade and Navigation of Burma with Foreign Countries and Indian Ports for the official year 1926-27.
- Annual Statement of the Sea-borne Trade and Navigation of British India with the British Empire and Foreign Countries, Volume II.
- Report on the Administration of Salt Revenue in Burma during the year 1926-27.
- Report on the Excise Administration in Burma during the year 1926-27.
- Report on the Land Revenue Administration of Burma during the year ended the 30th June 1927.
- Note on the Administration of the Stamp Revenue in Burma during the year ended the 31st March 1927.
- Report on Forest Administration in Burma for the year ending the 31st March 1927.
- Administration Report of the Public Works Department, Burma (Irrigation Branch), for the year 1926-27.
- Review of the Reports on the working of District Councils in Burma for the year 1926-27.
- Report on the Municipal Administration of the City of Rangoon for the year 1926-27.
- Review of the Reports on the working of Municipal Committees in Burma (except Rangoon) during the year 1926-27.
- Administration Report of the Commissioners for the Port of Rangoon from the 1st April 1926 to the 31st March 1927.
- Seventh Annual Report on the working of the Rangoon Development Trust for the year 1926-27.
- Statistical Abstract for British India, Volumes II and IV.

Financial Relations between Central and Provincial Governments.

128. There was no change during the year in the financial relations between the Central and Provincial Governments, as described in paragraph 219 of the Report on the Administration of Burma for the year 1921-22. The principal central heads of revenue were customs, taxes on income, salt and ports and pilotage, the remaining heads being provincial.

The contribution required to be paid by the Government of Burma to the Central Government was reduced permanently by Rs. 7'12 lakhs. A permanent remission of Rs. 6'65 lakhs had been given in the previous year, and this further remission reduced the annual contribution to Rs. 50'23 lakhs. The temporary remission of Rs. 13 lakhs granted in the year 1925-26 was not repeated.

(*a*) Central Revenue and Finance.

Total Central Figures.

129. There was a further increase in both receipts and expenditure of central funds. Receipts rose by Rs. 44'99 lakhs net to Rs. 976'43 lakhs, the greater part of the increase being due to Customs and Taxes on Income, which are dealt with in the following paragraphs. There was also an increase of Rs. 5'88 lakhs owing to a smaller remission of the provincial contribution to the Central Government. Receipts from opium, to which reference is made in paragraph 134, ceased to accrue. Central expenditure amounted to Rs. 148'85 lakhs, or Rs. 2'17 lakhs more than in the previous year. The Naga Hills and Triangle expeditions accounted for most of the increase of Rs. 6'97 lakhs under the political head of account. Ports and Pilotage charges rose by Rs. 2'75 lakhs owing to the transfer from the Royal Indian Marine estimates of the cost of vessels employed in tending coast lights. A lakh of rupees more than in the previous year was spent on charges for the collection of income-tax, and there was a rise of Rs. '95 iakh in certain interest charges. Interest on ordinary debt was, however, Rs. 5'59 lakhs lower, and the Customs and Salt Departments cost nearly Rs. 4 lakhs less than in 1925-26. Salt charges in that year were swollen by the payment of arrears due to the Provincial Government for work done on behalf of the Central Government.

Customs.

130. The total revenue from Customs was Rs. 689'27 lakhs, an increase of Rs. 29'79 lakhs on the previous year's figures, while expenditure decreased by Rs. 0'56 lakh to Rs. 10'41 lakhs. Increased revenue was yielded by imports of liquors, sugar, tobacco, matches, articles of food and drink, iron and steel and silk piece-goods, and by the excise duties on motor spirit and kerosene; but there was a decrease in receipts from the export duty on rice. The fall in expenditure was mainly on account of overtime and holiday allowances, Sunday labour fees and the purchase of fittings for the Rangoon Custom House.

Taxes on Income.

131. During the year under report the administration of four additional districts in Lower Burma and of four in Upper Burma was taken over by the special Income-tax Department. With the exception of the Tavoy and Mergui Districts of Lower Burma which were taken over immediately after the close of the year, the districts remaining under the administration of the Provincial staff are not of much importance from the income-tax point of view.

The number of income-tax assessees in the Province again rose from 27,865 to 31,111 and the total collections (including super-tax) from Rs. 184·88 lakhs to Rs. 205·88 lakhs, representing an advance of 11·36 *per cent.* over the realisations of the previous year. The table in the margin shows the number of assessees and the net collections (income-tax and super-tax) for the four years including the year of report.

Province whole				
In lakhs of rupees.				
Year.	No. of assessees.	Income-tax.	Super-tax.	Total.
1923-24 ...	17,080	102·68	46·30	148·98
1924-25 ...	25,093	120·13	57·29	177·42
1925-26 ...	27,865	125·68	59·20	184·88
1926-27 ...	31,111	140·66	65·22	205·88

The corresponding figures for Rangoon are given in the margin.

The bulk of the increase of 10·21 lakhs over the previous year's figures was contributed by Companies.

The share of income-tax payable to the Local Government under Devolution Rule 15 increased from Rs. 9·38 lakhs to Rs. 13·80 lakhs in the year under report.

Rangoon				
In lakhs of rupees.				
Year.	No. of assessees.	Income-tax.	Super-tax.	Total.
1923-24 ...	9,773	81·64	45·34	126·98
1924-25 ...	12,365	91·14	54·88	146·02
1925-26 ...	14,182	94·00	57·21	151·21
1926-27 ...	15,743	99·03	62·39	161·42

132. The salt revenue is derived from customs duty on imported foreign salt, and from excise duty on local manufactures. The duty on both foreign and local salt remained at the rate of Rs. 1-4-0 per maund, at which it was fixed in 1924. Imports of foreign salt increased slightly to 2·17 million maunds. Salt from Italian East Africa (193,460 maunds in 1925-26) disappeared from the market, and imports from Germany dropped from 447,662 to 352,256 maunds. These decreases were more than counterbalanced by larger imports from Aden and Port Said. Salt from Great Britain increased by 51,363 maunds to 190,852 maunds. Imports from Indian ports were almost doubled at 28,954 maunds. Although the total imports increased, less foreign salt was withdrawn from bond than in 1925-26, and the customs duty fell from Rs. 27·52 lakhs to Rs. 26·70 lakhs. The average wholesale price of foreign salt at Rangoon rose slightly to Rs. 2-5-4 per maund. The increase of price was shared by all kinds of foreign salt, the cheapest being Port Said at Rs. 2-2-6, and the dearest Liverpool at Rs. 2-11-10.

Salt—General.

In the Kyaukpyu District the local salt boilers were said to have profited by the demonstration of improved methods at the Government factory. Most of the licensees in the Bassein District clung to the old form of furnace. In Thatôn District, as before, operations were hindered

by the difficulty of obtaining fuel. Salt boiling in the Myaungmya District ceased owing to the deterioration of brine. The output of Burma salt from districts under the system of direct taxation of issues amounted to 568,898 maunds, and that from areas where a composition duty is levied was estimated at 36,593 maunds. The total output for Burma was 13,235 maunds higher than in the previous year. The duty realised was Rs. 7·32 lakhs from direct duty and Rs. 18,924 from composition fees. The average wholesale price of Burma-manufactured salt rose to Rs. 2-6-9 per maund.

Consumption of Salt.

133. The consumption of foreign salt fell from 2·20 to 2·14 million maunds. That of Burma salt, excluding salt issued duty free for industrial purposes, increased from ·55 million maunds to ·62 million maunds. The percentage of Burma salt consumed to the whole consumption was 22·3, against 20 in the previous year. The percentage of German salt dropped heavily. The provincial average retail price for all kinds of salt was Rs. 4-6-1. The average annual cost of salt per head decreased from Re. 0-15-4 to Re. 0-14-9. The average consumption per head increased slightly to 17·35 lbs.

Opium.

134. There were no receipts from or expenditure on opium on behalf of Central revenues. Under a revised arrangement introduced in 1925-26 the cost of opium supplied to the provincial Government was debited in the books of the Accountant-General, United Provinces. The receipts of Rs. 4·62 lakhs in 1925-26 were on account of opium in stock in the various treasuries in Burma on the 1st April 1925.

(b) Provincial Revenue and Finance.

Total Proivncial Figures.

135. The total provincial revenue for the year 1926-27 amounted to Rs. 10·56 crores, a decrease of Rs. 8 lakhs as compared with the realisations of the previous year, while the expenditure rose by Rs. 67 lakhs to Rs. 11·92 crores. The principal items of variation are noted below. The income from irrigation works decreased by Rs. 19·58 lakhs owing mainly to larger expenditure on embankments and to the adjustment of the loss on the working of the Dredger Division, whose accounts are kept on a commercial basis. Land Revenue collected in the financial year 1926-27 declined by Rs. 11·54 lakhs. The variations in the collections for the agricultural year ending on the 30th June, 1927, are discussed in paragraphs 11 and 136. The receipts on account of loans and advances made by the Provincial Government were Rs. 17·15 lakhs less than in the previous year. The smaller remission of the provincial contribution to the Central Government reduced receipts by Rs. 5·88 lakhs, and extraordinary receipts were affected by the fact that the Government of India paid only half as much toward the cost of the Mingaladon Cantonment as in the preceding year. Excise, on the other hand, yielded an enhanced revenue of Rs. 9·21 lakhs, and Forest an increase of Rs. 7·74 lakhs. Further details concerning this revenue will be found in paragraphs 137 and 142. The increased yield of the income-tax has been mentioned, and the Local Government's share increased *pari passu* by Rs. 5·39 lakhs. The revenue

from civil works and miscellaneous revenue showed an appreciable rise. The increased provincial expenditure was due, among other causes, to the higher cost of the police, which absorbed Rs. 13·85 lakhs more than in the year 1925-26. The reasons for strengthening the police have been mentioned in Chapter III. The steady advances made in education and medical and public health matters involved greatly increased expenditure. Education was responsible for a rise of Rs. 16·64 lakhs, the Medical Department for Rs. 9·95 lakhs, and the Public Health Department for Rs. 13 lakhs. Special grants to the Rangoon University Building Trust, the Dufferin Maternity Hospital and the Mandalay General Hospital helped to swell the expenditure under these heads. There was an increase of Rs. 9·07 lakhs under Loans and Advances, and superannuation allowances, chiefly owing to the greater advantage taken of the privilege of commuting pensions, took Rs. 7·32 lakhs more than in the previous year. The payment by the Local Government under its guarantee of the loss on the working of the Moulmein-Ye railway accounted for an increase of Rs. 8·18 lakhs under miscellaneous expenditure. The cost of general administration and the administration of justice also showed an increase. The expenditure on ports and pilotage decreased owing to the larger recoveries made from other departments for the hire of vessels and to the smaller subsidies paid to steamship companies. Civil works expenditure benefited to the extent of Rs. 9·84 lakhs by the transfer to other heads of charges for the construction of the Mingaladon Cantonment and the Mergui sea-wall. Excise expenditure fell by Rs. 8·57 lakhs in the circumstances mentioned in paragraph 137. Under the head "Construction of Railways" there was a write-back of Rs. 5 lakhs to "Civil Works."

Land Revenue.

136. For the agricultural year ending the 30th June 1927, the receipts under the head land revenue, excluding the share of land revenue credited to the Irrigation Department but including collections of capitation-tax, *thathameda*, fishery revenue and other miscellaneous land revenue, amounted to Rs. 526·50 lakhs or Rs. 4·24 lakhs more than in the previous year. Variations under land revenue proper have been discussed in Chapter II of this report.

Collections of capitation-tax in Lower Burma increased by Rs. ·91 lakh to Rs. 58·96 lakhs and the number of assessees by over 2,800. Remissions increased from Rs. 2·43 lakhs to Rs. 2·49 lakhs. The corresponding household tax in Upper Burma produced Rs. 43·29 lakhs, or about Rs. 16,000 more than in the previous year, the number of assessed households having risen by 12,862. Remissions of this tax were larger than in the previous year. Land rate in lieu of capitation-tax, imposed in certain towns in Lower Burma, showed a slight decrease. The total collections from fishery revenue increased from Rs. 44·97 lakhs to Rs. 47·39 lakhs. This increase was partly due to the enhancement of license fees for certain fishing implements and partly to the energetic action taken by Township Officers and Fishery Inspectors in some districts in preventing unlicensed fishing. Collections of miscellaneous revenue rose from Rs. 43·39 lakhs to Rs. 43·76 lakhs. Rents and royalties on petroleum, rubies, jade and amber showed a fall of over Rs. 77,000. Royalties on other minerals produced an increase of over half a lakh. The increase under rents of town lands and other miscellaneous land revenue was Rs. ·64 lakh.

Excise—General.

137. After omitting the amount credited to Excise on account of salt establishment charges debitable to central revenues, and deducting refunds, the gross excise revenue was Rs. 132·92 lakhs, or an increase of Rs. 12·74 lakhs over the receipts for the previous year. But certain liquor licenses were sold for fourteen months instead of twelve, and if the receipts from these fees are reduced by one-seventh, the excess is only Rs. 1·44 lakhs. There was an increase in receipts from liquor and a decrease in those from opium ; but the latter was partly made up by an increase in fines and forfeitures, under which head were credited the sale proceeds of confiscated opium. The gross expenditure was Rs. 7·96 lakhs lower than in the previous year, when the cost of opium supplied to the department was swollen by abnormal circumstances. If the cost price of opium be excluded, the total charges were Rs. 17·85 lakhs, or Rs. ·19 lakh less than in 1925-26.

Excise—Opium.

138. The registers of licensed opium smokers remained closed, and receipts from the sale of opium declined in almost every district. The quantity of opium issued to shops decreased by 14 *per cent.* to 25,059 seers. The average annual consumption per 100 of the population fell similarly to 0·21 seer. The consequence was a further decline in receipts from sales to Rs. 33·12 lakhs, against Rs. 35·72 lakhs in the previous year. But the fall was not actually so great as these figures would indicate, because considerable stocks of confiscated opium were issued in lieu of excise opium through shops in frontier districts, and the sale proceeds were credited as "fines and forfeitures." The number of shops remained unchanged at 122, and the average profit per licensee decreased to Rs. 978. This sum, however, was considered sufficient to attract suitable candidates for licenses, provided that they were not expected to give much help in detection. Seizures of contraband opium declined from the abnormally high level of 1925-26, and amounted to 379,808 tolas ; this is still, however, the second highest figure ever reached in the province. The biggest single seizure was one of over 12,000 tolas in the Insein District. The opinion was expressed that the exceptionally large seizures of the two previous years and the increased severity of the action taken against smugglers in the Delta districts had appreciably reduced the smuggling of Indian and Shan opium. It is difficult to say whether this opinion was justified ; the fact remains that the price of the illicit article was not affected. There was no material increase or decrease in the taste for opium. There was an increase in the number of prosecutions under the Opium Act, and the percentage of convictions rose slightly to 80·6.

Excise—Alcoholic Liquors.

139. The volume of foreign spirit imported into Burma increased by 4 *per cent.* to 236,052 gallons and the value rose by Rs. 3·09 lakhs to Rs. 32 lakhs. The imports of spirits are gradually approaching the pre-war (1912-13) figures of 263,933 gallons. The greatest advance was again recorded in imported brandy, mainly from France. Imports of whisky and gin, chiefly supplied by the United Kingdom, both increased. Foreign beers imported rose by 21 *per cent.* to 714,363 gallons, which is still half a million gallons below the pre-war imports. The total issues of "foreign spirit" manufactured at the two distilleries in Burma rose by nearly 5,000 gallons to

27,684 London proof gallons. The tariff rate of duty was reduced early in the year from Rs. 21-14-0 to Rs. 17-8-0 a gallon. Full rates were paid on 10,788 London proof gallons, and the total revenue realised was Rs. 2'43 lakhs against Rs. 2'08 lakhs in the previous year. One thousand six hundred and twenty-four gallons were issued at the special rate of Rs. 5 per gallon for the manufacture of medicinal preparations. Beer manufactured at the Mandalay Brewery declined in popularity, and issues were over 11,000 gallons lower at 170,125 gallons, apparently because the licensees made a higher profit on imported beers. The duty realised fell from Rs. '87 lakh to Rs. '83 lakh. No denatured spirit was issued from Burma distilleries. Imports of methylated spirit increased from 9,812 gallons to 19,806 gallons, and the amount of imported spirit denatured in Rangoon and issued from bond was 54,076 gallons against 57,371 gallons in 1925-26. Denatured spirit was used chiefly for manufacturing varnishes and furniture polish. The revenue from country spirits showed an apparent increase of Rs. '55 lakh to Rs. 14'18 lakhs; but for administrative reasons licenses were sold for 14 months in 1926-27, instead of the usual period of 12 months, and if allowance be made for this fact, the proportionate revenue for 12 months would be Rs. '42 lakh lower than in the previous year. Duty on spirits produced rather more than half the revenue under this head. *Tari* license fees showed a marked increase at Rs. 14'34 lakhs for 14 months or Rs. 12'29 lakhs for 12 months; but the circumstances were abnormal, since the fourteen months period included two extra hot-weather months, in which the consumption of *tari* is highest. The revenue from country fermented liquor other than *tari*, reduced to a twelve months basis, was considerably higher at Rs. 41'87 lakhs.

Ganja, Cocaine and Morphia.

140. The licit consumption of ganja in Burma is an infinitesimal quantity used for the treatment of sick elephants. There is however a considerable taste for the drug among the Indian population, and the Capitation and *Thathameda* Taxes Enquiry Committee, whose report was submitted during the year under review, recommended the retail sale of ganja by Government to registered Indian consumers on the ground that prohibition was ineffective. Seizures of illicit hemp drugs fell from 546,839 tolas to 191,281 tolas, owing to the absence of large seizures of hemp cultivation. Reduced seizures in Rangoon were attributed to the destruction of cultivation in the previous year; prices, however, were unchanged. The quantity of cocaine seized decreased to 26,526 grains from 565,673 grains in the previous year and 705,792 grains in 1924-25. The price of the illicit article rose steeply, and there was reason to believe that the measures taken for the control of cocaine in Europe were limiting the traffic. The breaking up of Japanese smuggling gangs in Rangoon also had its effect. As in the previous year, there were no seizures of illicit morphia, though a small quantity was seized on account of merely technical offences.

Stamps.

141. The total revenue from stamps was almost stationary at Rs. 68'68 lakhs. There was little change in receipts under the Court Fees Act, which amounted to Rs. 33'15 lakhs, or in those under the Stamp Act, which were Rs. 35'53 lakhs. Variations occurred in several districts but for the most part the causes were obscure. A cyclone in Akyab District was responsible for a fall in the sales of non-judicial stamps there, and in Shwebo District three

successive bad seasons forced cultivators to mortgage their land, involving increased sales of stamps. The expansion of sales of share transfer stamps noticed in 1925-26 did not continue, and figures for 1926-27 were well below the average of the previous three years. Charges for the year rose from Rs. 3·33 lakhs to Rs. 4·38 lakhs owing to increased collections of the additional stamp duty levied for the benefit of the Rangoon Development Trust and made over to it during the year. Apparently sales of land were held back in 1925-26 in the hope, duly realised, that the Rangoon Rent Act would be allowed to expire in the following year. The cost of general supervision increased from Rs. ·11 lakh to Rs. ·15 lakh. The cost of stamps supplied showed a slight decrease at Rs. ·15 lakh. The reduction of the number of stamp-vendors, by the withdrawal of licenses from those who did not make use of them, continued, and there were only 1,273 vendors in the year under review. The discount allowed to vendors decreased slightly to Rs. 1·02 lakhs. Realisations of duty and penalties recovered by the Courts or by revenue officers amounted to Rs. ·34 lakh, although fewer cases were dealt with than in the previous year.

Forest Revenue.

142. The forest revenue during the year amounted to Rs. 217·38 lakhs, against Rs. 209·62 lakhs, and the expenditure to Rs. 83·75 lakhs, against Rs 84·29 lakhs in the previous year. The net surplus was Rs. 133·63 lakhs, against Rs. 125·32 lakhs in the previous year. Both revenue and surplus are the highest on record, owing mainly to a substantial revival of trade. Lower expenditure was due to the partial closing down of departmental operations in divisions other than the Myitmaka Extraction Division and the stoppage of shipping timber to London for sale through the agency of Messrs. W. W. Howard Bros. & Co.

Canal (Navigation and Irrigation) Revenue.

143. The gross revenue receipts from irrigation works of all kinds amounted to Rs. 31·48 lakhs and working expenses to Rs. 18·37 lakhs, giving a net revenue of Rs. 13·11 lakhs, against Rs. 19·12 lakhs in the previous year. Revenue receipts from the Twante and Pegu-Sittang Canals amounted to Rs. 7·75 lakhs, and the working expenses were Rs. 2·40 lakhs, leaving a net balance ot revenue of Rs. 5·35 lakhs : the corresponding figures of the previous year were Rs. 7·72 lakhs, Rs. 10·65 lakhs and Rs. 2·93 lakhs respectively. The gross revenue from embankment and drainage works of the capital class amounted to Rs. 19·17 lakhs, the working expenses to Rs. 11·77 lakhs, and the net revenue to Rs. 7·40 lakhs, against Rs. 11·93 lakhs in the previous year. The expenditure of all kinds during the year on navigation, embankment and drainage works for which no capital accounts are kept amounted to Rs. 13·70 lakhs ; the bulk of this expenditure was incurred mainly on improving the waterways which are used for navigation purposes. The expenditure on the same class of works in the previous year was Rs. 16·04 lakhs.

(c) Local Funds.

District Funds, Deputy Commissioners' Local Funds and Circle Funds.

144. The total receipts of the 28 District Councils, excluding opening balances and debt transactions, amounted to Rs. 95·48 lakhs, against Rs. 81·58 lakhs in the previous year. There was a further increase in receipts from cess on land revenue in the Lower Burma Districts, which amounted to Rs. 36·37 lakhs, as compared

with Rs. 32·57 lakhs. Much of the increase was due to arrears of cess which should have been made over to the District Councils in the previous year by the revenue offices through whose agency it is collected. Of the revenue which the Councils collect under their own powers, that from markets, slaughter-houses and pawnshops showed a tendency to increase. Provincial contributions to District Councils rose from Rs. 32·04 lakhs to Rs. 36·73 lakhs. These contributions, which were calculated on the principles described in paragraph 144 of the Report on the Administration of Burma for 1925-26, included Rs. 1·81 lakhs for the opening of 226 new vernacular schools in poor and backward areas, and Rs. ·78 lakh for the teaching of English in vernacular schools. The Local Government made other grants for the improvement of water supplies and for hospitals and other forms of medical relief. The receipts of the 22 Deputy Commissioners' Local Funds increased from Rs. 9·26 lakhs to Rs. 11·96 lakhs, of which Rs. 8·36 lakhs was contributed by provincial revenues.

The total payments of District Councils, excluding debt transactions, rose by about Rs. 5 lakhs to Rs. 76·94 lakhs. There was an increase in the cost of general administration and over Rs. 34 lakhs was spent on vernacular education against Rs. 28·93 lakhs in the previous year. The expenditure on medical and public health services, although higher than in the previous year, was little more than a third of that on education. District communications absorbed Rs. 16·67 lakhs, or a little over Rs. 2 lakhs less than in the previous year. The expenditure would have been higher had the Public Works Department been able to carry out all the works for which funds were provided. The expenditure of Deputy Commissioners' Local Funds increased to Rs. 9·87 lakhs, more than half of which was devoted to vernacular education. Substantially less than in the previous year was spent by these funds on district communications.

Circle Funds, for the reasons mentioned in paragraph 69, have not yet come into existence.

Rangoon Municipal Fund.

145. The ordinary or revenue account of the Rangoon Corporation opened with a balance of Rs. 2·87 lakhs. Receipts amounted to Rs. 85·84 lakhs against Rs. 80·59 lakhs in the previous year, and expenditure to Rs. 82·18 lakhs, against Rs. 80·35 lakhs. The closing balance was thus increased to Rs. 6·53 lakhs. As in the previous year, the receipts included grants from Government of Rs. 40,000 for the upkeep of the Contagious Diseases and Observation Hospitals, and Rs. 3,500 for the conservancy of monasteries; and contributions of Rs. 10,000 from the Rangoon Port Commissioners, and Rs. 5,000 from the Development Trust. Of the increase in receipts Rs. 2·46 lakhs was derived from collections of rates and taxes. The gross demand, including arrears, was Rs. 61·78 lakhs of which Rs. 58·59 lakhs or 94·84 *per cent.* was collected, and Rs. ·98 lakh or 1·59 *per cent.* was remitted. The increase was due to the revision of assessments in three circles, and to the assessment of new properties, including the race-course at Kyaikkasan. Rents brought in Rs. ·19 lakh more than in the previous year; sale proceeds of buildings increased by Rs. ·54 lakh, and interest on investments by Rs. ·20 lakh, owing to additional investments for the sinking fund. A premium of Rs. 1·16 lakhs was realised on the new loan mentioned below. Recoveries on account of services rendered to

private individuals rose by Rs. ·41 lakh, and other items (unclassified) by Rs. 1·10 lakhs. Conservancy receipts declined by Rs. ·17 lakh, revenue from markets and slaughter-houses by Rs. ·32 lakh, and pawn-shop license fees by Rs. ·29 lakh. The ordinary expenditure was Rs. 1·83 lakhs higher than in 1925-26. An increase of Rs. 1·31 lakhs under conservancy was due to revision of pay, the engagement of additional staff and the purchase of motor lorries. Interest charges on the new loan accounted for an increased expenditure of Rs. 2·13 lakhs. Expenditure on education rose by Rs. ·60 lakh, refunds by Rs. ·69 lakh, and sanitation charges by Rs. ·51 lakh. On the other hand, there was a decrease of Rs. 1·91 lakhs in expenditure on miscellaneous items, mainly because the Strand Market was made over to the Port Commissioners and the transfer of stall rents to that body was discontinued. Other decreases were Rs. ·98 lakh representing the discount on the 6 *per cent.* loan issued in 1925, Rs. ·54 lakh on water supply, Rs. ·37 lakh on payments to the sinking fund and Rs. ·40 lakh on hospitals and dispensaries, the expenditure on which had been swollen in the previous year by the severe epidemic of small-pox and the construction of additional wards. All the three service funds improved their financial position during the year, but the lighting tax fund was the only one to wipe off its previous debit and establish a credit balance. The ordinary receipts of this fund were nearly a lakh of rupees in excess of the expenditure, and the closing balance was Rs: ·64 lakh. The water-tax fund, with an income from taxes of Rs. 14·21 lakhs and from interest, etc. of Rs. 2·76 lakhs, spent Rs. 8·13 lakhs on equipment, establishment and refunds, but was handicapped by loan charges amounting to Rs. 8·58 lakhs. The debit balance was Rs. 42·61 lakhs, against Rs. 48·01 lakhs in the preceding year. The ordinary receipts of the conservancy-tax fund were Rs. 20·65 lakhs, and the ordinary expenditure Rs. 20·94 lakhs. The debit balance was reduced from Rs. 44·02 lakhs to Rs. 41·19 lakhs.

The debt of the Corporation at the beginning of the year, after excluding loans aggregating Rs. 54·50 lakhs which were raised by the old Municipal Committee and for which the Development Trust is now responsible, amounted to Rs. 198·37 lakhs. An instalment of Rs. ·58 lakh was paid from revenue against a loan raised in 1887, and interest, sinking fund and management charges amounted to Rs. 15·54 lakhs. An invitation to subscribe for a 30 year loan of Rs. 40·90 lakhs bearing interest at 5½ *per cent.* per annum produced tenders amounting to Rs. 126·84 lakhs. Tenders at Rs. 102-8-0 *per cent.* and above were accepted in full; the average rate of accepted tenders was Rs. 102-13-5 *per cent.* The terms obtained were decidedly more favourable than in the previous year, when the average rate of accepted tenders for a 30 year loan at 6 *per cent.* was only Rs. 97-7-7 *per cent.* The balance of loans outstanding at the end of the year was Rs. 238·70 lakhs, and the total face value of securities in the sinking fund Rs. 71·24 lakhs.

Other Municipal Funds.

146. The following figures do not include those relating to Kyônpyaw Municipality, which had not been received at the end of December 1927. The remaining 56 municipalities in the province, apart from opening balances of Rs. 25·91 lakhs and debt accounts of Rs. 6·59 lakhs, had an income of Rs. 74·58 lakhs, or Rs. 4½ lakhs more than in the preceding year. Receipts from rates and taxes rose slightly to Rs. 31·66 lakhs; revenue derived from municipal property and powers other than taxation showed a small increase at Rs. 31·78 lakhs. Receipts from motor-car licenses continued

to grow, and pawn-shop license fees rose by over half a lakh of rupees ; but the income from markets and slaughter-houses fell off a little. Grants and contributions were raised by over Rs. 3 lakhs, chiefly owing to Government grants for water-supplies. The only loans made by Government during the year were one of Rs. 1 lakh to Moulmein Municipality, and one of Rs. 44,000 to Taungdwingyi Municipality. The incidence of taxation per head of population rose from Rs. 3-12-9 to Rs. 3-14-2, and was highest in Maymyo (Rs. 9-7-0) and lowest in Kyangin (Rs. 1-8-2). Arrears of taxes, amounting to nearly Rs. 2½ lakhs, showed a slight improvement upon the previous year. Twelve municipalities collected over 99 *per cent.* of the demand, and two collected less than 75 *per cent.* Very few of the municipal service funds were able to show a credit balance, although in theory the receipts of such funds should not be less than the outgoings

Municipal expenditure fell from Rs. 67·46 lakhs to Rs. 65·32 lakhs. The cost of general administration continued to rise, although refunds accounted for Rs. 1·11 lakhs out of the total of Rs 7·94 lakhs. Lighting expenditure increased further to Rs. 5·52 lakhs. Capital expenditure on water-supplies shrank by over two-thirds to Rs. ·57 lakh. The cost of maintaining hospitals and dispensaries declined further to Rs. ·69 lakh. Expenditure on markets, slaughter-houses and roads decreased considerably, while that on education rose to Rs. 7·27 lakhs. The accounts work of municipalities in general again failed to satisfy the auditors, and extensive embezzlements, faciliated by lax supervision, occurred at Mandalay, Moulmein and Kyônpyaw.

The nineteen notified areas started the year with opening balances of Rs. 3·31 lakhs. Their receipts amounted to Rs. 6·14 lakhs and their expenditure to Rs. 5·48 lakhs. Receipts from taxation rose further to Rs. 1·99 lakhs. The incidence of taxation was highest at Kalaw, where it was Rs. 7-14-9, and lowest at Myitngè, where it was only Rs. 0-0-3.

Rangoon Development Trust Fund.

147. Of the two branches of the Development Trust Fund, the Government Estate, which is administered by the Trust on behalf of Government, had at the end of the year reached a position of more assured prosperity than the Trust Estate. The gross revenue of the Government Estate rose by roughly Rs. 1½ lakhs to Rs. 15·78 lakhs, principally owing to the increased collections of rents mentioned in paragraph 25. The expenditure on revenue account was Rs. 9·44 lakhs, against Rs. 8·82 lakhs in the previous year. The cost of collecting revenue was substantially increased by a new system of allocation between the Government Estate and General Development. The balance transferred to the capital account was Rs. 6·33 lakhs, or Rs ·88 lakh more than in 1925-26. Among the capital receipts was a non-recurring item of Rs. 2·45 lakhs on account of the sale of land and houses. The capital expenditure was swollen by the greatly increased cost of reclamation mentioned in paragraph 25, and the closing balance was reduced from Rs. 2·48 lakhs to Rs. 2·44 lakhs. But the main source of income, *viz.*, rents, gave signs of increasing slowly but regularly in the future.

The lack of a sufficient water-supply prevented the complete equipment of Trust Estate sites, and in the stagnant condition of the market, no one was willing to buy semi-equipped land. But a beginning was made with the leasing of sites at moderate rents, and the results of

the new policy were encouraging. The progress of General Development works continued to slow down, as had been anticipated, with the restriction of funds available for capital expenditure, and this fact enabled the Board to effect economies by the reduction of staff. The gross revenue on the General Development (*i.e.*, Trust Estate) side rose by more than a lakh to Rs. 8·35 lakhs. The receipts from the 2 *per cent.* duty on transfers of land showed a welcome recovery of over a lakh at Rs. 2·48 lakhs, and the proceeds of the terminal tax were also higher at Rs. 4·73 lakhs. The expenditure on revenue account was Rs. 4·24 lakhs, or very little more than in the preceding year. The balance of Rs. 4·11 lakhs was transferred to the capital account, against Rs. 2·97 lakhs in 1925-26. A loan of Rs. 1 lakh was taken from the Local Government, thereby raising the debt of the General Development account to Rs. 49 lakhs out of a sanctioned loan programme of Rs. 52 lakhs. Expenditure on capital account amounted to Rs. 8·09 lakhs, including Rs. 1·24 lakhs for main communications. The balance at the end of the year was Rs. 4·32 lakhs, against Rs. 1·70 lakhs at the end of the year 1925-26. The number of sites made available since the formation of the Trust was 7,788 on the Government Estate proper, 60 on the Kokine Government Estate and 1,114 on the Trust Estate.

Rangoon Port Trust Fund.

148. The Rangoon Port Trust began the year with a balance of Rs. 3·91 lakhs in the Imperial Bank of India, and closed with a balance of Rs. 5·44 lakhs at the end of March 1927. At that date the Trust's debt to the public amounted to Rs. 3,63,62,000 on account of rupee loans, and £500,000 on account of a sterling loan; in addition a debt of Rs. 43,72,009 was due to Government. The sinking fund at the end of the year held securities of the face value of Rs. 1,59,98,650 and a small sum in uninvested cash. The ordinary receipts and expenditure during the year amounted respectively to Rs. 79·68 lakhs and Rs. 77 lakhs, against Rs. 85·89 lakhs and Rs. 73·34 lakhs in the previous year. The principal reason for the decrease in receipts was the reduction in the rate of the river due from seven annas to five annas. The balance at the credit of the Reserve Funds on the 31st March 1927 was Rs. 104·66 lakhs against Rs. 96·55 lakhs on the same date in 1926.

Other Local Funds.

149. In addition to the Rangoon Port Trust Fund dealt with above, port funds were maintained at Bassein, Moulmein, Akyab, Mergui, Tavoy and Kyaukpyu. There was a decrease in the receipts of all these funds except the Akyab Port Fund; and Bassein, Moulmein and Akyab increased their expenditure. The total receipts of the funds amounted to Rs. 10·59 lakhs, and their expenditure to Rs. 11·31 lakhs.

The ordinary receipts of the Rangoon Pilot Fund were Rs. 6·29 lakhs, and its expenditure Rs. 6·36 lakhs, both being less than the corresponding figures for the previous year. The Pilot Vessels Depreciation Fund, which is the reserve of the Pilot Fund, held at the close of the year securities of the face value of Rs. 2·60 lakhs, besides Rs. ·67 lakh in cash and fixed deposits. Other pilot funds were maintained at Akyab, Moulmein and Bassein. The receipts of these three funds came to Rs. 2·60 lakhs, and their expenditure to Rs. 2·67 lakhs, leaving an aggregate closing balance of Rs. 1·51 lakhs, or slightly less than in the preceding year. The number of cantonment funds shrank

to four on the abolition of the Shwebo, Meiktila and Thayetmyo cantonments. The receipts of the four funds were Rs. 2·35 lakhs. Expenditure was rather higher, and the closing balance decreased from Rs. 1·37 lakhs to Rs. 1·14 lakhs. There was a decrease of receipts in all cantonments except Mandalay, and an increase of expenditure in all cantonments. The 10 *per cent.* working balance was however maintained

The Rangoon University Fund started the year with a balance of Rs. 3·76 lakhs. The receipts and expenditure amounted to Rs. 2·50 lakhs and Rs. 2·01 lakhs respectively, with the result that the closing balance rose to Rs. 4·25 lakhs. Of this amount Rs. 3·50 lakhs was held in fixed deposits ; and the fund also possessed War Bonds to the face value of Rs. 4·83 lakhs.

Paper Currency.

150. The average total active circulation of currency notes in 1926-27 was Rs. 38·25 crores, against Rs. 35·12 crores in 1925-26. The increase of Rs. 3·13 crores, which is less than the increase in the previous year, was due to the greater use of currency notes in the financing of the rice and cotton trades, and to the growing popularity of paper money. The use of currency notes has increased, though in varying degree, every year since 1917-18. The ten-rupee note, as usual, was the most popular denomination, and constituted 61·69 *per cent.* of the total value of the active circulation of all notes from Rs. 1 to Rs. 1,000 in value. The hundred-rupee note supplied 17·19 *per cent.* of the total value. There was less demand for telegraphic transfers issued by the Currency Office, possibly owing to adverse trade conditions.

CHAPTER VI.

VITAL STATISTICS AND MEDICAL SERVICES.

REFERENCES—

- Report on the Public Health Administration of Burma for the year 1926.
- Notes and Statistics on the Hospitals and Dispensaries in Burma for the year 1926.
- Annual Report on the working of the Burma Government Medical School, Rangoon, for the year 1926-27.
- Report on the Working of the Burma Pasteur Institute and Bacteriological Laboratory, Rangoon, for the year 1926-27.
- Note on the Mental Hospitals in Burma for the year 1926.
- Notes and Statistics on Vaccination in Burma for the year 1926-27.
- Statistical Abstract for British India, Volume III.

Births and Deaths.

Area under Registration and Total Population.

151. The total area and population remained the same as in 1925. But while the urban population increased by the constitution of Thamaing, Thingangyun, Kamayut and Kanbe as notified areas the total rural population decreased correspondingly. Birth and death figures returned under the tally system in the backward tracts were still found unreliable and have been excluded from the statements in the following paragraphs. The total increase in population during the year by excess of births over deaths registered (72,095) and by excess of immigrants over emigrants at the sea-ports (65,867) was 137,962.

Number of Births and Deaths.

152. Births, deaths and infant deaths in the Province numbered 298,554, 226,459, and 60,130 respectively; and the rates compared with those of the previous two years are exhibited in the following table :—

—	Rural.			Urban.			Total Provincial.		
	1924.	1925.	1926.	1924.	1925.	1926.	1924.	1925.	1926.
Birth rate ...	27·44	25·14	27·43	27·11	27·26	28·75	27·40	25·38	27·59
Death rate ...	19·50	16·77	18·78	37·51	34·22	37·41	21·54	18·75	20·92
Infant mortality ...	184·34	175·73	186·50	305·03	286·16	310·58	127·86	188·99	201·40

Rural birth-rates.—High rates for rural areas were returned by Tavoy (42·88), Sandoway (41·02), Kyauksè (36·74), Prome (35·36), Pakôkku (35·06), Thayetmyo (35·38), Henzada (33·64), Mergui (33·05), Minbu

(32·83), Shwebo (32·47), Amherst (31·66) and Yamèthin (30·13) Districts; and low rates by Kyaukpyu (13·25), Myaungmya (16·97), Pyapôn (17·84) and Toungoo (18·70).

Urban birth-rates.—Births in urban areas increased by 2,437. Rates much below the provincial urban average (28·75) were recorded at Kamayut (12·65), Akyab (15·53), Thayetmyo (16·99), Thamaing (17·04), Letpadan (17·57), Thingangyun (17·63), Nattalin (17·97), Gyobingauk (19·57), Paungdè (19·57), Syriam (19·09) and Danubyu (19·85), while high rates (above 30) were returned from Mônywa (30·24), Mawlamyainggyun (30·42), Yamèthin (30·44), Ma-ubin (30·53), Pyinmana (30·57), Kyangin (31·29), Sagaing (31·46), Henzada (31·75), Minbu (31·83), Zigôn (32·10), Myitnge (32·28), Myingyan (32·59), Tavoy (32·75), Thatôn (32·87), Salin (32·92), Mergui (32·92), Pegu (33·94), Pyu (34·15), Myinmu (34·22), Thôngwa (34·71), Maymyo (34·73), Yenangyaung (35·31), Meiktila (35·41), Pyawbwe (35·93), Wakema (36·11), Kyauksè (37·83), Taungdwingyi (38·53), Minbya (38·74), Shwebo (39·32), Tharrawaddy (39·45), Kawkareik (40·99), Thônzè (41·86), Mandalay (51·01), and Ye-u (59·08).

The low rates are attributed to defective registration and disparity in the numbers of the two sexes resulting from a large floating population of labourers; while the high rates are attributable to the adoption of model registration bye-laws and more efficient supervision.

Still births.—There were 2,863 still-births in urban and rural areas giving a ratio of 9·59 per mille of registered births. Henzada Town returned a ratio of 110·52 per mille, Rangoon 67·00 and Mandalay 47·39.

Deaths in child-birth.—There were 401 recorded deaths from child-birth in towns, giving a ratio of 11·18 per 1,000 registered births. The highest ratio (47·95) was in Pakôkku.

Rural Death-rates.—The recorded rural death-rate of 18·78 may be compared with 16·77 for 1925 and a mean of 19·04 for the last five years. Relatively high death-rates were recorded for Kyauksè (34·33), Minbu (26·93) and Prome (25·79),—and low death-rates for Kyaukpyu (9·02), Pyapôn (12·41), Myaungmya (13·31), Thatôn (14·26), and Amherst (15·84). In the present unsatisfactory state of registration in rural areas a low recorded death-rate invariably means bad registration.

Urban Death-rates.—The Provincial urban death-rate was 37·41, as against 34·22 in 1925 and 37·51 in 1924. The slight increase over the previous year was largely contributed by cholera, fever, dysentery and diarrhœa, respiratory diseases and all other causes except small-pox and plague. Altogether 20 towns in Lower Burma and 11 in Upper Burma returned rates in excess of the provincial urban rate, and, with the exception of five towns, all had rates above their respective quinquennial means. Towns showing excessively high rates were Pyawbwè (59·74), Yenangyaung (58·12), Nyaunglèbin (55·76), Pegu (53·65), Mawlamyainggyun (53·48), Gyobingauk (51·00), Paungdè (48·89), Kawkareik (48·58), Pyapôn (48·57), Myaungmya (47·93), Prome (47·76), Pyinmana (47·43), Kyauksè (47·16), Zigôn (45·40), Pakôkku (45·06), and Mandalay (45·03).

Infantile Mortality.—The provincial rate was 201·40, which is 12·41 and 3·54 in excess of the respective rates for 1925 and 1924, and is third in order of magnitude in the provinces of India in 1926. This apparently heavy infant mortality, however, does not represent the true state of affairs,—a relatively larger number of omissions of births as compared with deaths (in rural areas in particular) being probably responsible for an incorrect rate. The rural rate dropped to 133·08, the lowest on record. Kyauksè District, as in the last two years, returned the highest rate (271·22). The lowest rate (104·62) was returned by

Tavoy as against last year's lowest rate (87·03), returned by Mergui. The urban rate rose from 286·16 to 310·58, which is the highest recorded rate for the past five years. The highest rate (633·33) was returned by Gyobingauk and the lowest (108·91) by Sandoway.

Out of a total of 11,136 infant deaths in towns 35 per cent. occurred in the first month and 48 per cent. between one month and six months.

Infant Welfare.—Three more Infant Welfare Societies at Kyauksè, Magwe and Thatôn were affiliated to the Red Cross, thus bringing the total affiliated at the close of the year to twelve.

Baby weeks were held in Rangoon, Mandalay, Bassein, Moulmein, Kyauksè, Pegu, Sandoway, Thatôn, Tavoy, Magwe,—and in the Shan States at Taunggyi, Lashio, Hsenwi, Bahe, Bawgyo, and Mongyai. Those at Mandalay, Bassein, Tavoy, Pegu and Sandoway received financial assistance from the Red Cross Society.

Causes of Death.

153. The following table shows the registered mortality from different causes in 1925 and 1926 :—

Causes.	1926.			1927.		
	Rural.	Urban.	Total.	Rural.	Urban	Total.
Cholera ...	4,804	1,378	6,182	1,696	236	1,932
Small-pox ...	1,870	469	2,339	2,508	1,344	3,852
Plague ...	1,007	1,899	2,906	1,142	2,922	4,064
Fevers ...	67,182	5,608	72,790	64,016	4,669	68,685
Dysentery and diarrhœa.	6,282	4,146	10,428	3,903	2,898	6,801
Respiratory diseases.	2,512	9,126	11,638	2,169	8,411	10,580
Suicide ...	119	31	150	279	35	314
Wounding or accident.	1,406	1,011	2,417	1,432	914	2,346
Snake-bite ...	1,407	65	1,472	1,420	60	1,480
Rabies ...	154	32	186	133	27	160
All other causes	93,058	22,893	115,951	82,284	20,435	102,719
Total ...	179,801	46,658	226,459	160,982	41,951	202,933

Cholera.—The death-rate from cholera was ·57 against ·18 in 1925 and ·37, the previous five years' mean. The highest mortality for rural areas was returned by Ma-ubin (1·77), Akyab (1·51), Magwe and Prome (1·01 each), Henzada and Pyapôn (·76 each); and for urban areas by Pyawbwè (16·37), Allanmyo (9·27), Yandoon (6·10), Myinmu (5·97), Danubyu (5·24), Taungdwingyi (5·23), and Meiktila (5·22). Owing to the severity of the epidemics anti-cholera inoculations became highly popular, and 44,314 inoculations in all were performed as compared with 13,965 in 1925, when the epidemic was comparatively mild.

Small-pox.—The death-rate for the Province was ·22 as against ·36 in 1925 and the previous five years' average of ·22. Myingyan District recorded 550 deaths.

Plague.—The provincial death-rate of ·27 for plague compares favourably with that of ·38 in 1925 and of ·53 the quinquennial average. The principal measures adopted were rat destruction and inoculation.

Out of a total of 711,063 rats destroyed Rangoon Corporation alone accounted for 699,184. The total inoculations performed were 54,979 or 27,260 less than in the previous year when plague was more severe.

Fevers.—The death-rate for the province was 6·73 against five years' mean of 7·19 and the previous year's ratio of 6·35. The highest ratios for rural areas were returned for Tavoy (13·64), Akyab (13·11), Kyauksè (12·37), Minbu (12·31), Prome (11·44), Thayetmyo (11·29), Mergui (10·58), Sandoway (10·51), and Tharrawaddy (10·19). Low fever ratios were returned by Ma-ubin (2·77), Meiktila (3·05), Hanthawaddy (3·12), Myingyan (3·39), Amherst (3·41), Myaungmya (3·57), Pyapôn (3·78), Magwe (3·80) and Sagaing (3·91).

Malaria.—The number of deaths from malarial fever in urban areas was 2,383 against 2,320 in 1925, the ratio being 1·91 against 1·89. Malarial surveys were conducted during the year at Lashio, Hsipaw, Papun, and at Messrs. Finlay Fleming & Co's. sugar estates at Sahmaw. Anti-malarial operations were continued in Kyaukpyu Town. Jungle clearing work was carried out at Mawlaik as in previous years.

Enteric Fever.—Deaths in urban areas were 348 against 281 in 1925. Towns returning over 10 deaths were Mandalay (118), Rangoon (78), Moulmein (27), Bassein (25), and Pyapôn (11).

Cinchona Febrifuge.

154. The total number of four-grain cinchona febrifuge tablets turned out by the Prison Department was 2,065,585, while the stock in hand at the opening of the year was 249,900 tablets. Issues to Treasury Officers and others amounted to 2,196,225 tablets, and the year closed with a balance of 119,260 tablets. Treasuries sold during the year 13,422,400 grains of cinchona febrifuge and quinine tablets, a decrease of 1,068,400 grains on the sales of last year. Free distribution of cinchona febrifuge and quinine tablets to the extent of 325,200 grains was made during the year as compared with 732,400 grains in the previous year. The average consumption per head of population for the whole province declined from 1·16 grains in 1925 to 1·04 in 1926.

Immigration and Emigration.

155. The total number of immigrants by sea was 408,464 and of emigrants 342,597. The increase in population by excess of immigrants over emigrants was 65,867 against 21,759 in 1925.

Medical Relief.

Hospitals and Dispensaries.

156. The total number of hospitals and dispensaries open at the close of the year was 295, or 4 more than in the previous year. Useful work was done by nine travelling dispensaries. The number of retired or private medical practitioners who were given subsidies as an inducement to practice in out-of-the-way places rose from 13 to 21. The Burma Medical Council and the Central Midwives and Nurses Council worked with success. The number of registered medical practitioners at the end of the year 1926 was 1,046; ninety-nine midwives and nurses were registered during the year, thus bringing up the total registered since the introduction of the Burma Midwives and Nurses Act, 1922, to 706.

Attendance and Treatment.

157. The number of patients treated at Civil Hospitals was 2,157,446, an increase of 99,732. The proportion of Burmese patients remained about the same as in the previous year. There was a gratifying increase in the number of female patients. Indoor patients totalled 93,923, with a death rate of nearly 6 *per cent.* The daily average number of in-patients was 4,155 and the number of beds available for them was 5,891. The average cost of in-patients per head per day was Rs. 2·1. The number of operations performed rose to 79,384, but most of them were trifling. The number of patients treated in other institutions, including Railway Dispensaries, Police, Forest and Public Works Department Hospitals and by subsidised medical practitioners, was 220,199 ; of these 7,373 patients were treated by subsidised medical practitioners. Military Police Hospitals treated 64,966 and the Railway Hospitals 133,192 patients. There was an increase of 27 *per cent.* in the cases of dysentery treated, which were mostly due to impure water-supplies. Cholera was severe, and the number of cases increased to 1,208, but otherwise the year was marked by a welcome freedom from epidemic disease. There was a rise in the incidence of tuberculosis of the lungs.

Venereal clinics remained open in Rangoon, Akyab, Bassein, Moulmein and Mandalay, and several more were under contemplation. The treatment undoubtedly lessens the spread of infection, but no case ever stays long enough for cure after the symptoms have disappeared. Steps were taken to open leprosy clinics at suitable centres, and four leprosy asylums continued their work.

Expenditure.

158. The expenditure on the maintenance of hospitals and dispensaries in Burma, excepting those in the Federated Shan States and Railway, Military Police and other special hospitals, was Rs. 44·59 lakhs. A considerable part of the increase of over Rs. 4½ lakhs was due to the payment for the triennium of Government contributions towards the sinking funds of aided hospitals. Over Rs. 1¼ lakhs were realized in subscriptions from the public.

Hospital Construction.

159. Rapid progress was made with the construction of the Dufferin Hospital for women in Rangoon. The Bishop Bigandet Home for Incurables, designed to relieve the pressure on the accommodation of the Rangoon General Hospital, was completed, as were the clinical theatres in the latter hospital. A ward for women and children at the General Hospital, Mandalay, was being built at the end of the year. The new Mental Hospital near Rangoon was completed after the close of the year under review.

Medical Establishment.

160. The number of Indian Medical Service officers on the rolls at the close of the year was 40, against the sanctioned cadre of 53, *viz.*, 42 plus a leave reserve of 11. Twelve officers were on leave, 2 on deputation to foreign service under the University of Rangoon and only 26 were available to fill the cadre appointments. The number of Military Assistant Surgeons was 25, including 5 employed in the Public Health Department and one in the Prisons Department. There were 68 Civil Assistant Surgeons on the rolls including the temporary staff. Owing to the shortage of Indian Medical Service Officers, a large number of Civil Surgeoncies were filled by this class of officer.

The number of Sub-Assistant Surgeons on the rolls on the 31st December 1926 was 436. The cadre was revised with effect from the 1st July 1926, and the number of appointments fixed at 419 plus 21 supernumeraries.

161. The year began with 140 students on the roll. Forty-six students appeared in April for the Final Examination, but only 25 passed, and the rest were remanded for further periods. It had been proposed to close the school if the L.M.&S. course at the University proved successful, so no students were admitted during 1926. Particulars relating to the medical courses in the University of Rangoon are contained in paragraph 175. The training of nurses was carried on at the Rangoon General Hospital and at Mandalay, Moulmein, Bassein and Akyab. Midwives were trained at the Dufferin Hospital, Rangoon and the Ellen Mitchell Memorial Hospital, Moulmein.

Burma Government Medical School.

162. The number of patients treated at the Institute during the year was 943. In addition to these 629 were advised that treatment was unnecessary and 176 discontinued treatment of their own accord. Four of the patients who had gone through the full course were reported to have died, and one died during treatment. From Rangoon city came 579 cases. The establishment of centres for anti-rabic treatment at certain district hospitals, which was foreshadowed in the report for 1925-26, was postponed pending the result of a Conference in Paris on "Rabies and Anti-Rabic treatment" under the auspices of the League of Nations. In the Bacteriological and Research section 3,437 Wassermann tests were made against 1,232 and 848 in 1925-26 and 1924-25 respectively. The rapid increase reflects the growing activity of the campaign against venereal diseases. An enquiry into beri beri in Burma was concluded ; the information obtained has cleared the ground for further work. The epidemic of bacillary dysentery which attacked Rangoon during 1926 was investigated with enlightening results, which were placed before the municipal authorities and the committee appointed to enquire into the health of Rangoon.

Pasteur Institute and Bacteriological Laboratory.

163. The total population of the Rangoon Mental Hospital, including the new hospital at Tadagale, at the end of 1926 was 873, of whom 735 were males and 138 females. The highest number confined on any one night at the Rangoon Mental Hospital was 888 (746 males and 142 females) and at Tadagale 186 (all males). The daily average at both these hospitals was 848·34 (713·08 males and 135·26 females), an increase of 21·59 over that of the previous year. Owing to the increase in numbers and consequent overcrowding at the Rangoon Mental Hospital, a batch of 35 male patients, of whom 16 were criminals, were transferred to the Tadagale Hospital in December 1926. There was no overcrowding at Minbu. The average population during the year was 133·58 and the largest population on any one night was 135. Amongst the supposed causes of insanity, infective and toxic conditions predominated. The general health of the inmates of all mental hospitals was good throughout the year. There was a solitary imported case of cholera ; but the infection was checked. A sufficient quantity of vegetables of good quality and variety was produced

Mental Hospitals.

and sports, entertainments and reading were encouraged, to break the monotony of confinement.

The total ordinary expenditure on mental hospitals in Rangoon and Minbu in 1926 was Rs. 3·36 lakhs as against Rs. 3·79 lakhs in the previous year.

Public Health.

Principal Works and Expenditure.

164. The Public Health Board held three meetings during the year and considered 30 projects. The total grants sanctioned amounted to Rs. 10·99 lakhs as compared with Rs. 3·22 lakhs in 1925.

Besides considering various Public Health projects and applications for grants, the Board had under consideration proposals for improving the water-supply and drainage of a number of municipalities. Rs. 5·60 lakhs was sanctioned for expenditure on the Mergui sea-wall and reclamation scheme. Rules of procedure to be observed by local bodies in applying for grants were completed and published.

The total amount spent on the maintenance and improvement of water-supplies, drainage, conservancy and other sanitary works during the year was Rs. 63·19 lakhs. Of this a sum of Rs. 58·28 lakhs was expended on behalf of towns, and Rs. 4·91 lakhs on rural areas—representing respectively 22·35 and 5·00 *per cent.* of the aggregate income of Municipalities and Districts. Of the total income of Rs. 359·02 lakhs, water-supply absorbed 5·49 *per cent.*, conservancy 5·44 *per cent.*, and drainage ·51 *per cent.* The Harcourt Butler Institute of Public Health was opened towards the end of the year. Its principal functions are research and instruction in public health matters, and in addition it took over certain duties hitherto performed by the Pasteur Institute or the Chemical Examiner.

Vaccination.

Establishment and General.

165. The number of Sub-Assistant Surgeons employed in the Vaccination Department was increased by one owing to the appointment of a medical practitioner as Superintendent of Vaccination in the Moulmein Municipality. There was a decrease by two in the number of Inspectors of Vaccination due to one appointment being left vacant in the Shwebo District, and to the fact that the services of another in Mergui District were dispensed with at the end of the special vaccination campaign which was launched in that district during the previous year. The number of Public Health Inspectors employed on vaccination inspection duty was increased by one due to the appointment of an additional Inspector in Prome District. The permanent establishment of vaccinators was augmented by 16 new appointments—6 whole-time and 10 part-time,—while the services of 4 vaccinators were dispensed with, thus leaving a net increase of 12 vaccinators in the permanent cadre. In addition to the above, six temporary vaccinators were employed to cope with minor outbreaks of small-pox in different places.

The better realisation by local bodies and the public of the importance of efficient vaccination is shown by the fact that vaccination is now compulsory throughout the areas in charge of all District Councils in Lower Burma ; and the Acts are gradually being extended to Upper

Burma Districts. The policy of the Public Health Department is to rely rather on propaganda and persuasion than on the compulsory provisions of the Vaccination Acts.

166. The total number of persons vaccinated during the year was 755,794 of whom 718,463 were vaccinated by the special staff, 5,150 in Dispensaries, 31,565 in Jails, and 616 by other agencies. In addition to this, under the Burma Vaccination Law Amendment Act of 1909, 49,763 labourers landing at the Port of Rangoon were vaccinated by the Corporation Vaccination Staff under the supervision of the Port Health Authorities. The total number of operations performed excluding those done in dispensaries and Jails was 720,551,—of which 511,750 were primary and 208,801 were revaccinations as compared with 842,729 (primary 557,442 and revaccination 285,287) in the previous year. The decline in the output of work when compared with last year was mainly in revaccination. This was chiefly due to a much reduced incidence of small-pox. Primary operations performed in rural areas, again excluding those done in dispensaries and jails, amounted to 464,728 and those in urban areas to 47,022. In 16 districts primary vaccinations showed an increase while 25 districts registered a decrease. The decrease was mainly attributed to shortage in the number of vaccinators and in a few cases to irregularities on the part of the Vaccination Staff or shortage of lymph supply. The number of revaccinations performed was 208,801 as against 285,287 in the previous year. Revaccinations in rural areas numbered 156,482, and the rest were in towns. Of these 61,531 cases were returned as successful, giving a rate of 35·97 *per cent.* against 42·21 *per cent.* in 1925-26, and the results in 37,711 cases were unknown. Only 11 out of 41 districts showed an improvement over the previous year's figures. Successful primary operations performed in rural areas amounted to 429,543 and in urban areas to 42,825, making a total of 472,368 operations against 524,220 in the previous year. The percentage of successes in primary vaccination in which the results were known was 96·63 as against 97·81 in 1925-26. Districts which recorded a high percentage of successful primary cases were Tharrawaddy (99·97), Prome and Pyapôn (99·46), Henzada (99·44), Magwe (99·34), Ma-ubin (99·33), Pegu (99·26), Myaungmya (99·17), and Rangoon (99·01); while those which returned a low success-rate were Pakôkku (87·78), Mandalay (87·99), Hill District of Arakan (89·52) and Tavoy (89·84). Cent *per cent.* success in primary cases was reported from 22 towns, and a success-rate above 99 per cent. was returned from nine towns. Low success-rates were recorded in Minbu (77·27), Mandalay (82·59), Myingyan (83·05), Bhamo (83·95) and Nyaung-u (87·12).

Number of Operations.

Out of a total (excluding Jail operations) of 724,229 persons vaccinated, District Health Officers and Assistant District Health Officers inspected the results of 60,661 or 8·37 *per cent.* as against 9·44 *per cent.* in the previous year. The Inspectors of Vaccination and other inspecting officers verified 271,222 or 52·78 *per cent.* of primary cases and 47·92 *per cent.* of revaccinations, which was an improvement on the work of the previous year.

167. The total amount spent on the Department was Rs. 3·86 lakhs as against Rs. 3·74 lakhs in the previous year. The increase of Rs. ·12 lakh was shared between pay of establishment, travelling allowances and contingencies.

Cost of the Department.

The average cost of a successful vaccination was Re. 0-11-7 against Re. 0-9-7 in 1925-26.

Vaccine Depot, Meiktila.

168. During the year 485 calves were successfully vaccinated. The average yield per calf was 370·4 grains as compared with 397·7 grains in the previous year. The total number of doses issued from the Depôt was 974,229 against 1,100,167 in 1925-26; 818,198 doses were supplied to Municipalities, Districts, and the Army free of charge and the remainder to other bodies on payment. The net expenditure of the Depôt was Rs. 22,430-3-6 or an increase of Rs. 2,514-5-4 over that of 1925-26. Twenty-nine Apprentice Vaccinators were successfully trained in Vaccination and 22 Public Health Inspectors began their course of training in Vaccination in March 1927. In addition to these, one Epidemic Sub-Assistant Surgeon was trained.

CHAPTER VII.

INSTRUCTION.

REFERENCES—

Seventh Quinquennial Report on Public Instruction in Burma for the years 1922-23 to 1926-27.
Statistical Abstract for British India, Volumes IV and V.

General System of Public Instruction.

For information on this subject reference should be made to paragraphs 259 to 285 of the Report on the Administration of Burma for the year 1921-22, and to the paragraphs under this heading in the Report on the Administration of Burma for the year 1925-26.

Educational Progress.

General Progress and Educational Measures.

169. The year under review was the last of a quinquennium which witnessed the assumption of educational control by local authorities. There was during the year an increase of pupils in every stage of instruction; in the collegiate stage the total rose from 1,297 to 1,531; in the high stage from 5,946 to 6,190; in the middle stage from 35,218 to 37,248; in the upper primary stage from 67,782 to 69,525 and in the lower primary stage from 286,469 to 314,337.

Local authorities control the vernacular schools, which represent the great bulk of educational institutions; there were in 1926-27 5,553 of these schools with 356,892 pupils, out of a total of 6,885 recognised schools with 443,302 pupils. English and Anglo-vernacular education is controlled by Government, mission authorities and private bodies among which the most important is the Council of National Education. There was little change in the number of local education authorities, but the dissolution of several Joint School Boards (Mergui, Sagaing, Thatôn, Shwebo and Thayetmyo) may be noted; this dissolution was due to the fact that it was found impossible to merge the work of Municipal and District schools, which are now under separate school boards.

Municipal and Town Committees controlled 614 schools (11 per cent. of the total), Joint School Boards 287 (5 per cent), Deputy Commissioners 678 (12 per cent.), and the remainder, namely 3,974 (72 per cent), were under the control of District Boards. The work performed by the different Boards varied in quality, and there were still many complaints chiefly due to misapprehension of the rules and financial incapacity. But on the whole, experience brought improvement, and many local authorities realized the necessity of employing a better type of secretary.

Number of Schools and Scholars and Expenditure

170. The total expenditure on education in 1926-27 was Rs. 193·83 lakhs or 21·42 lakhs more than in the previous year ; these figures include expenditure incurred by the Public Works Department on educational buildings, expenditure on certain institutions not under the control of the Education Department and expenditure in the Federated Shan States. Pensionary and other charges on account of education officers and the value of timber grants are excluded. The total expenditure was classified as follows :—

(i) From Provincial funds Rs. 91·26 lakhs (increase of 13·20 lakhs).
(ii) From Local (non-municipal) funds Rs. 25·41 lakhs (increase of 7·95 lakhs).
(iii) From Municipal funds Rs. 9·59 lakhs (increase of 2·24 lakhs).
(iv) From fees Rs. 34·34 lakhs (increase of 1·67 lakhs).
(v) From Federation funds Rs. 3·89 lakhs (decrease .85 lakhs).
(vi) From other sources Rs. 29·31 lakhs (decrease 2·81 lakhs).

Much of the expenditure from local funds is drawn indirectly from provincial revenues. Expenditure from " other sources " consists mainly of payments by missions or managers of schools under the grants in aid rules.

The average expenditure per head of the population was Rs. 1-7-6, of which Rs. 0-15-9 was met from public funds ; in the previous year these figures were Rs. 1-4-10 and Rs. 0-13-0. The average cost of educating each pupil was Rs. 28·0 compared with Rs. 28·3 in the previous year. The following table shows the cost of educating each pupil in the various stages, the figures in brackets referring to 1925-26:—

University Rs. 1,185·2 (1,489·9)
Secondary Schools Rs. 40·5 (36·9)
Special Schools Rs. 50·9 (43·7)
Training Schools Rs. 311·3 (336·7)
Upper Primary Schools Rs. 8·4 (7·1)
Lower Primary Schools Rs. 8·7 (7·8)

Primary Education.

171. The improved pay of vernacular teachers and the extension of elementary education by the provision of 250 new schools each year in the poorest districts resulted in a considerable increase in the number of pupils in the primary standards ; but the upper primary departments were little affected, and the economic causes which prompt a parent to remove his child from school before he or she has reached standard III were just as noticeable as in the previous year. There were 383,862 pupils in primary standards, including 155,950 girls, but the increase of 29,611 pupils was mainly in the standards below standard III. Lack of teachers, unsuitable buildings and the fact that one-fifth of the recognised schools and almost all the unrecognised vernacular schools are controlled by monks who are generally averse from adopting western methods of education are the main difficulties in the way of any scheme of compulsory education. There were 18,516 monastic schools, and of these only 1,124 (with 72,794 pupils) were aided.

Secondary Education.

172. The number of vernacular secondary schools for boys again showed a decrease from 1,269 to 1,158, but attendance increased by more than 2,000 and stood at 120,251. The reason for this decrease was a general policy

of concentration due to the realization by most local bodies of the extravagance of maintaining many sparsely attended secondary schools. The problem of the best means of providing text-books in the vernacular for the use of secondary schools came under consideration during the year, but no final decision was reached. The annual prize offered by Government for the best text-book in Burmese was not awarded, because none of the works entered was considered worthy. Anglo-Vernacular Schools showed an increase of 569 pupils in the middle department and 204 in the high. The rush from up-country schools into the high department classes of Rangoon schools and the resultant congestion in the latter, caused considerable anxiety. Every year more middle schools in the districts are opening high departments, but this has not so far checked the influx into Rangoon.

The recognised National Schools were handicapped by inferior buildings and uncertificated staffs. Although these schools achieved very little success in the public High School examination, it may be noted that the National School average pass in the Middle School examination was rather better than that of other schools. The work of the two Myoma Schools in Rangoon showed that National Schools, if well staffed and efficiently managed, can compete with any Anglo-vernacular School. As usual, building grants to aided English and Anglo-vernacular Schools were generous, and during the year under review many fine buildings were completed.

Collegiate Education.

173. The numbers in University College increased during the year from 817 to 1,068, while in Judson College there were 315, compared with 303 in the previous year. The Principal of the latter College reported an increasing percentage of Burmese students and the registration of the first two Kachin students to enter the University. In University College nearly 75 per cent. of the students were working in the Intermediate classes. At the Intermediate College, Mandalay, 24 students were admitted to the Senior Intermediate class and 38 to the Junior Intermediate Class, but of these only 20 and 30 respectively took the final examinations at the end of the year.

In the M.A. examination six candidates out of seven passed, and in the M.Sc. examination three were presented and all passed. In the B.A. Examination 60 out of 83 passed, against 51 out of 72 in the previous year. In the B.Sc. examination 23 out of 45 passed against 58 entries and 31 passes in the previous year. In the Intermediate examination 193 out of 399 passed ; in 1925-26 the corresponding figures were 223 and 397.

During the year under review the need for endowment which had been felt for some time resulted in a collection of funds throughout the province, initiated by His Excellency the Governor, and there was a gratifying response from all communities.

A reference to professional and technical education given at the University will be found in later paragraphs.

Training of Teachers.

174. There was no change in the number of Anglo-vernacular Teachers' training schools, which remained at seven, three of which had Kindergarten courses ; there was also a Kindergarten class for Europeans at Maymyo and one for Anglo-vernacular girls, opened during the year at St. Mary's High

School, Rangoon. Fifty-one men and 59 women were trained for the Anglo-vernacular Teachers' certificate and 123 for the Anglo-vernacular Kindergarten certificate. The totals in the English and Anglo-vernacular classes were 51 men and 182 women against 61 men and 158 women in 1925-26. Proposals for a Teachers' Training College in Rangoon, to take the place of the present Anglo-vernacular normal schools situated in various parts of Burma, were under consideration at the end of the year. There were 12 students in the Teachers' Diploma Class against 15 in the previous year, and 7 (of whom 2 were women) qualified for the Diploma.

As in the previous year there were four Government normal vernacular schools at Akyab, Mandalay, Toungoo and Moulmein, and six aided schools. Sanction was granted for the opening of a new normal vernacular school at Prome in the year 1928-29. Four hundred and twenty-eight men and 177 women were under training, of whom 336 men and 115 women were in the 8th and 9th standards and 92 men and 62 women in the final year class. The number of passes from these schools was 121.

In addition to these normal schools which train for the School Teachers' Certificate, there are a large number of elementary classes which train the primary school teacher; the total of these classes increased to 91 owing to the opening of five new classes during the year under review. These mobile classes, which can be transferred from district to district, proved popular.

Professional and Technical Education.

175. The following table shows the various types of institutions included under this heading :—

Type of Institution.	1925-26.		1926-27.	
	Institutions.	Scholars.	Institutions.	Scholars.
(1)	(2)	(3)	(4)	(5)
Law	...	92*	...	77*
Medical ...	...	35*	...	71*
	1	140	1	96
Engineering ...	...	51*	...	65*
	1	235	1	251
Agricultural	1	31	1	46
Commercial	13	917	13	722
Forestry ...	...	11*	...	6*
	1	67	1	72
Veterinary	2	24	2	23
Surveying	5	47	5	56
Art	1	20	1	27

* From University College, Rangoon.

In the June examination, 1926, 9 out of 23 passed the first examination in Law, and 13 out of 17 passed the Bachelor of Laws examination; at the similar examinations held in December 8 out of 29 passed the first examination and 6 out of 12 passed the B.L. examination. The law-moots mentioned in last year's report appear to have been given up.

In medicine the examination results were :—

7 out of 9 passed the Licentiate, Medicine and Surgery (Modified).
8 out of 19 passed the second M.B.B.S. (Junior).
5 out of 15 passed the second M.B.B.S. (Senior).
8 out of 12 passed the third M.B.B.S. and
2 out of 3 passed the second L.M.&S. (Junior).

During the year under review the Departments of Pathology, Materia Medica and Pharmacology, Medicine, Surgery and Midwifery were opened. The Medical Department of University College was accommodated in the buildings of the Government Medical School, but the foundation of the new building for higher medical education was laid in February 1927 and it was expected that the building would be completed by 1929.

There were 65 students in the University Engineering classes ; 12 out of 20 passed the first examination in Engineering and 4 passed out of 16 in the final B.Sc. examination (engineering). The number of students on the roll of the Government technical institute at Insein at the end of 1926-27 was 251. The evening classes held in Rangoon in connection with this Institute continued to prove popular and the total number attending at the end of the year was 112 ; the courses taken were :—Civil and Mechanical Engineering, Building Construction and Sanitary Engineering.

In the De La Salle Institute, Twante,—the only non-Government technical school in Burma—there were 54 apprentices, of whom 7 were in various mechanical shops in Rangoon completing their final training, and the remainder were on the Twante rubber estate. In the middle school attached to this Technical Institute there were 138 boys following the ordinary English school curriculum.

The Saunders' Weaving Institute at Amarapura made considerable progress, and there were 78 students under training, of whom 19 (8 women and 11 men) passed out of the higher course, and 21 (10 women and 11 men) passed the lower course. In addition to weaving, training was given in dyeing, carpentry and arithmetic. As in previous years, this Institute sent out travelling demonstrators to show improved appliances in the villages.

The Agricultural College in Mandalay is not affiliated to the University. An attempt to combine a two-year diploma course at the College with a two-year I.A. or I.Sc. course at the Intermediate College at Mandalay proved unsuccessful, and the previous arrangement was reverted to, under which High School Finalists are admitted to the Agricultural College, subject to their passing an examination in English and Mathematics, and given a College Diploma, instead of a degree, after a three-year course. Educated Burmans however do not take to agriculture and were it not for the stipends few would be attracted. At the end of the year there were 50 students in the Agricultural College and 14 Intermediate College students. The first diploma examination was held in March 1927 when ten passed and one failed. Reference to the agricultural school at Pyinmana has been made in paragraph 83 above.

Most of the commercial schools confine their attention to typewriting and shorthand ; there were 13 of these schools recognised by Government, some of which received equipment grants.

There was only one student in the Senior Forestry Class at the University, and five in the Junior Class. Much practical work was done

in various parts of Burma. The Burma Forest School, situated at Pyinmana, did useful work in training forest rangers ; there were 72 students in the Anglo-vernacular and vernacular departments, against 67 in the previous year. In June 1926 a fresh batch of 20 students was admitted to the Government Veterinary School, Insein, but only 14 survived to 1927. In future no students will be admitted who have not passed the High School examination. The new buildings were completed, except for lighting and sanitary fittings. The Taunggyi Veterinary School had nine students, but of these only five passed the final examination. This was, however, better than in the previous year, when only two out of nine passed. Reference to Survey Schools has been made in paragraph 20.

In 1926-27 four State Scholarships tenable in Great Britain were awarded for Education and one each for Medicine, Printing, Civil Engineering, English, Chemistry, Sanitary Engineering and Natural Science. Due regard is paid to the likelihood of employment on the termination of training.

European Education.

176. There were one Government English school and 35 aided English schools. The percentage of non-Europeans in these schools rose to 36 against 32 in the previous year. European pupils in English schools totalled, 5,704, while 668 were reading in other institutions. The total number of Europeans under instruction was 6,372 ; the following figures for the last 15 years will show how progress has slowed down during the past three quinquennia :—

1911-12	1916-17	1921-22	1926-27
4029	5,177	5,973	6,372

The difficulty of staffing English boys' schools owing to the disinclination of Anglo-Indian men to take up teaching as a profession is yearly becoming more acute ; Anglo-Indian women on the other hand, come forward readily and usually make good teachers. The number of women in training schools for mistresses shows an increase of 18 (from 27 to 45). In the public examination of 1926, 66 European candidates passed the English High School examination and 184 the Middle School examination.

Education of Mahomedans and Special Classes.

177. Numerically the largest and educationally the most advanced of the special classes is the Karen with over 50,000 children in public institutions ; there were during the year 14 Karen Anglo-vernacular schools with an attendance of 4,538, and in vernacular schools the attendance increased to 42,676, although owing to a policy of concentration there was a slight decrease in the number of recognised Karen vernacular schools.

There were 24,776 Mahomedan children under instruction, an increase of 5,000 in five years ; of these the percentage working in recognised schools was 89. There were 90 Mahomedan students in Colleges, and 8,838 in secondary schools, but the Mahomedan percentage here dropped from 4·7 to 4·6, which shows that this community did not contribute towards the general increase.

The number of Shans under instruction was 16,326, which is much the same as in 1925-26. Kachins had 1,994 children in vernacular schools ; Chins 445 in Anglo-vernacular and 2,474 in vernacular schools.

The Government vernacular schools at Haka, Tiddim and Falam were converted into Anglo-vernacular schools.

Other communities under this heading are the Chinese with 5 aided Anglo-vernacular schools and 720 non-aided vernacular schools; and non-Muslim Indian (mostly Tamils and Telugus) with 15 Anglo-vernacular schools attended by 3,824 children, and 55 vernacular schools with an attendance of 3,584. As a result of opening Tamil and Telegu elementary classes the percentage of trained teachers has increased.

Among special schools there were two for the blind, one for boys and the other for girls. At the former there were 24 boys in the school itself, 8 pupils in the technical department and 15 adult workers in the After Care Institution now attached to this school. At the girls' school there were 7 girls in the ordinary school and 11 in the technical department attached to it.

There was a school for deaf-mutes in Rangoon with 29 pupils on the rolls, housed in spacious buildings, the erection of which was assisted by a large Government grant.

Rules were drawn up for night schools, which were admitted to Government grants. There were 18 of these schools, confined to pupils of 14 years and over who were regularly employed during the day time. Extension lectures on technical subjects were delivered at the night school in Rangoon run in connection with the Government School of Engineering and others were given on various subjects by officers of the University.

The Patamabyan examination, intended to encourage the study of Pali, increased in popularity, and no fewer than 2,869 candidates sat for it.

Female Education.

178. The total number of girls under instruction was 171,698, of whom 166,088 were working in colleges or recognised schools; the colleges showed an increase of 17 students, High Departments 73, Middle Departments 664, Upper Primary Departments 1,371, Lower Primary Departments 13,853. It is estimated that only about 20 per cent of the girls of school-going age were at school. Seventy-eight per cent of the girls under instruction were in boys' schools, *i.e.*, in mixed schools where the majority of the pupils were boys, for in Burma there is little feeling against co-education. This, however, is only because parents remove their daughters from school at a very early age. In the year under review there were 29 training schools for women teachers with an attendance of 587, and there were 224 women in other training schools, a total of 811 compared with 792 in the previous year. Out of the 13 women who took examinations for a degree 8 passed (all in Arts); in the Intermediate examination 49 sat and 26 passed. In the Anglo-vernacular High School examination 194 girls sat and 60 passed, and in the similar examination for English schools 84 were presented and 53 passed. In the Anglo-vernacular Middle School examination 752 sat and 245 passed, and in the English Middle School examination 204 entered and 124 passed. All these results, except those of the degree examinations, were less satisfactory than in the previous year. The female inspecting staff consisted as before of one Inspectress and three Deputy Inspectresses, a staff inadequate for the work required of them.

Reformatory School, Insein.

179. The visit of Mr. Paterson, His Majesty's Commissioner of Prisons, in 1925 led to many improvements, and a Committee was formed to consider the removal of the Insein Reformatory from its present position, under the shadow of one of India's largest jails. Among recent improvements, may be noted the adoption of ordinary dress, the formation of "houses", the reduction of the height of the walls, and the encouragement of games, music and dancing. There were 108 on the rolls, 59 Burmans, 33 Indians, 12 Chinese, 2 Karens, 1 Kachin and 1 Indo-Chinese.

Literature and the Press.

Publications Registered.

180. The number of publications registered in the year 1926 fell slightly to 167, of which 128 were in Burmese, 15 in Burmese-Pali, and 8 in English. Works on religion rose to the unusually high figure of 103. The poetical outflow of the previous year was evidently dammed, for only two such works were published. The calmer political atmosphere was reflected in the number of books on politics, which fell to two, neither possessing any literary importance. A noteworthy historical work was an edition for the Burma Research Society of Volume I of the *Maha Yazawingyi*, which was written 210 years ago, and existed hitherto only in palm-leaf manuscripts. The number of works of Burmese fiction dropped by about 50 *per cent.*

Presses, Newspapers and Periodicals.

181. Besides the three Government presses, there were 332 presses in Burma at the close of the year—an increase of 11 over the number for the previous year. The number of presses in Rangoon was 121, or 8 less than in the year 1925-26. In Mandalay District there were 80, an increase of 10. The number of newspapers rose by 6 to 62; of these 19 were daily papers, including eight published in Burmese, 7 in English, 3 in Chinese and 1 in Tamil. Six other English newspapers, nine Burmese and two Gujarati were published more than once in the week. There were 17 weeklies, 6 in English, 5 in Burmese, and the rest in other languages. Forty-nine newspapers, an increase of eight over the total for the previous year, were published in Rangoon, and five, as before, in Mandalay. Ten new newspapers were started and four discontinued; other changes were due to re-classification. Out of the 61 periodicals published, excluding those issued by Government, 27 were in English, 17 in Burmese, 5 in English and Burmese and the rest in Urdu, Tamil, Bengali, and the dialects of Karen. Including Government periodicals, the total issued was 171, of which only 18 were published outside Rangoon.

Literary Societies.

See paragraph 299 of the Report on the Administration of Burma for the year 1921-22.

Rangoon Societies.

182. The Rangoon Literary Society increased its membership slightly in the year under review, and added about 500 volumes to its library. In furtherance of its object of encouraging the habit of reading, the Society made arrangements for the circulation of its books in the districts through the District Councils, and subsequently extended the scheme to include schools.

The Rangoon Literary Club, faced with a decline in membership owing to its library and reading-room being thrown open to the general public, was forced to withdraw these facilities; the result was that the number of members was nearly doubled in six months. Grants were given to the Club by the Local Government and by the Corporation of Rangoon. The Rangoon Teachers' Association added to its library, and gave lantern lectures in various schools in Rangoon. A grant of Rs. 1,200 was received from Government. There was a decline in the number of readers who made use of the Bernard Free Library. The library was increased by nearly 500 books and 294 manuscripts. During the year 3,458 books were borrowed by 2,297 registered readers, of whom Burmans numbered 961 and Indians 749. Grants were paid as usual by the Local Government and the Corporation of Rangoon. The membership of the Rangoon Bar Library Association rose to 141. The Rangoon Pleaders' Association suffered from lack of support, and had not been able to start a library at the end of the year.

Arts and Sciences.

183. The Burma Art Club suffered a great loss in the death of its President, Mr. K. M. Ward. The Pagan Lacquer School completed its third year. The course was originally designed to last for three years, but it may be found advisable later on to extend it to four years. The pupils were found to learn more quickly and more thoroughly at the school what they used to learn by merely watching and imitating master craftsmen. The master craftsmen are now satisfied that the school is a valuable asset to their industry. The pupils did some well finished lacquer work, some of which was sold and some exhibited at the annual Provincial Art Exhibition. There were no important developments in cotton weaving. In silk weaving, artificial silk was increasingly used. On account of its cheapness, purchasers insisted on articles made wholly or partly of artificial silk, and weavers had to cater for the purchasers. The Saunders Weaving Institute continued to do good work and exhibited a number of finished pieces, besides demonstrating at the annual Provincial Art Exhibition how labour is saved by modern appliances on approved looms. Parties of demonstrators were sent out touring in various districts as in the previous year, and the number of such parties was increased. The Principal of the Saunders Weaving Institute continued to do the work of a Government Textile Expert and received and answered enquiries from various sources. At the Insein Pottery School, the second part of the workshed was finished and some useful machinery was put up. The Government Pottery Expert conducted a number of experiments with a view to introducing mixtures of clay and glazes which should be better adapted for the purpose required, or should stand firing better. The Pottery School showed a number of articles at the annual exhibition of Arts and Crafts. As before, black pottery from Lethityat was exhibited in large quantities. The annual exhibition was held in the Jubilee Hall at the end of February. There was no competition in architectural drawings. Instead, intending competitors were required to write an essay on Burmese architecture, and to illustrate it with drawings; but not a single entry was received in this competition. During the year a strong committee was appointed to study and report on Technical and Vocational Education in Burma, and it was expected that its report would have important bearings on the development of arts and crafts.

CHAPTER VIII.

ARCHAEOLOGY.

184. The Archæological Department continued to devote attention to the conservation of protected monuments. Special repairs were undertaken to the Palace and the Fort Walls at Mandalay, the Dhammayazika Pagoda and other monuments at Pagan, the old East India Company factory on Negrais Island, and other monuments in various parts of Burma. Expenditure was incurred on the protection of inscriptions from the weather, and on the provision of marble slabs with epitaphs for the royal tombs at Mandalay and Amarapura. Excavations were carried out on a larger scale than hitherto at Pagan and Hmawza (Old Prome), the two principal archæological centres in Burma. The relic chamber of the Shwesandaw Pagoda at Pagan, like every other monument, so far as is known, among the many hundreds at this ancient capital, was found to have been despoiled by treasure hunters of everything that they considered of value. Some terra-cotta votive tablets, however, and a few images were discovered. The tablets contained legends in Sanskrit, Pali, Talaing and Pyu ; the absence of inscriptions in Burmese gave rise to the question whether a Burmese alphabet existed in 1057 A.D., when the Shwesandaw Pagoda was founded, or whether, if it existed, its use was confined to purposes less formal than votive inscriptions. Excavations were made in a number of other places. From a mound near Pagan nearly a thousand tablets were recovered, with inscriptions in archaic Burmese of rare epigraphical interest. But the most important finds of the year were made near Hmawza, where a relic-chamber was discovered intact, containing a large number of miniature stupas, images, bowls, caskets, and other objects of silver and gold and other materials, together with silver and gold plates bearing inscriptions in Pali and Pyu. Other excavations in the same locality furnished proof of the existence at Prome of Shivaism, side by side with Vishnuism and Buddhism, at a date estimated to be about the VIIIth and IXth centuries A.D.

CHAPTER IX.

MISCELLANEOUS.

REFERENCES—

Report of the Chemical Examiner to the Government of Burma for the year 1926.
Statistical Abstract for British India, Volume IV.
Report on the Working of the office of the Superintendent, Government Printing and Stationery, Burma, for the year 1926-27.

Ecclesiastical Jurisdiction.

See paragraphs 302 to 304 of the Report on the Administration of Burma, for the year 1921-22, and the paragraph under this head in the Report on the Administration of Burma for the year 1925-26.

Ecclesiastical.

185. The number of chaplains on the establishment remained at seven, including the Bishop of Rangoon. There were no changes of importance during the year.

Chemical Examiner to the Government of Burma.

186. The number of examinations declined from 10,700 to 9,040 owing to a decrease in the number of samples of intoxicating drugs sent for examination, and the transfer of work connected with Public Health to the recently opened Harcourt Butler Institute. Two hundred and sixty-four samples of water were examined, including one from the Hukawng Valley Expedition, sent for examination of its effect on the prevalence of goitre in those parts. Medico-legal work showed a marked increase. Investigations were made into 335 cases of suspected poisoning, involving the examination of 727 articles. There was a startling increase in opium poisoning ; opium was found in 96 cases, an increase of 51 over the previous year's figure. The number of articles examined for stains increased slightly.

Superintendent of Government Printing and Stationery.

Government Printing.

187. The Government Press was fully occupied during the year, and special arrangements had to be made in the Vernacular Section for printing Burmese translations of the Legislative Council proceedings.

The total receipts for the year amounted to Rs. 1·21 lakhs against Rs. 1·08 lakhs in 1925-26, an increase of Rs. ·13 lakh. The total expenditure amounted to Rs. 10·07 lakhs against Rs. 9·69 lakhs in the previous year, the increase of Rs. ·38 lakh being mainly due to increments of pay and to the purchase of more stationery stores. The cost of work done in the Central Press, including the cost of paper and binding materials, was Rs. 6·45 lakhs against Rs. 6·16 lakhs in the previous year ; in the Jail Branch Press it was Rs. 4·42 lakhs against Rs. 4·39 lakhs ; and in the Maymyo Branch Press Rs. 0·20 lakh against Rs. 0·19 lakh. The aggregate cost for the year for all three presses was Rs. 11·07 lakhs, against Rs. 10·75 lakhs.

188. The amount realized by sales during the year was Rs. 62,514 for the Provincial Government, Rs. 5,701 for the Central Government, and Rs. 5,602 on account of maps for the Survey of India ; each of these heads showed an increase over the previous year's sales.

Book Depot.

The aggregate value of publications disposed of by sale, free issues, etc., was Rs. 1,27,548 against Rs. 1,09,454 in 1925-26, cash sales being chiefly responsible for the increase. Commission on account of sales on behalf of the Central Government and the Survey of India was estimated to amount to Rs. 2,825 against Rs. 2,857 in the previous year.

189. The cost of stores purchased for the Stationery Depôt, including freight charges and customs duty, amounted to Rs. 5·08 lakhs, against Rs. 4·82 lakhs in the previous year. The stores received from England were valued at Rs. ·64 lakh against Rs. ·82 lakh, and the stores obtained in India at Rs. 3·92 lakhs against Rs. 3·93 lakhs during 1925-26. The decrease in the value in both cases is accounted for by the fact that, for facility of audit, freight charges and customs duty were not included in the value of stores. The total cost of stores supplied to the various departments and local bodies during the year amounted to Rs. 5,08,501 against Rs. 5,15,476 in 1925-26. Stores to the value of Rs. 3,74,584 were supplied to the Printing and Stationery department, but the major portion was, as usual, utilized to meet the demands for printing work by other departments. Most of the paper supplied to departments of Government and for use in the Press was obtained from Indian mills as before.

Stationery Depôt.

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